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FIFTH EDITION.

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THIS may certify that we have employed Mr. B. WOOD FOSTER in arranging and regulating accounts, and have found him competent, and well versed in the practical forms of doing business.

THOMAS H. PERKINS, JR.

HALL BROTHERS,
[Importers of British and German Dry Goods.]

BOSTON, *November*, 1842.

BOSTON, *April*, 1843.

WE have examined "FOSTER'S PRACTICAL BOOK-KEEPING," and feel no hesitation in recommending it as a valuable text-book for those who may wish to become familiar with the forms of practical business.

ABBOTT LAWRENCE.

FRANKLIN HAVEN,
[President Merchants' Bank.]

SAMUEL FROTHINGHAM,
[President State Bank.]

IGNATIUS SARGENT,
[President Globe Bank.]

JAMES C. WILD,
[Cashier Boston Bank.]

ARCHIBALD FOSTER,
[Cashier Granite Bank.]

May 18, 1843. I entirely concur in the above opinion.

M. BRIMMER,
[Mayor of the City of Boston.]

STEREOTYPED AT THE
BOSTON TYPE AND STEREOTYPE FOUNDRY.

PREFACE.

The author was induced to prepare the following work, principally by the necessity of having a system, which he could use as a Practical System of Book-Keeping, in the manner followed by accountants. What is needed, is a practical, not a theoretical work; one which will give the forms of doing business, as it is actually done by mercantile men. It is necessary for all persons engaged in business, to any extent, to have some method of keeping an accurate record of their transactions; and that method which our most intelligent merchants have tried and approved, may fairly be allowed to be the best. In preparing this work, which is intended for business men, the author has endeavored to conform to this established course; and an examination of the book will enable them to judge with what success he has done so.

The various books which are used in business are introduced, with practical explanations of their use and design. The entries are written out in plain mercantile language, and not encumbered with unnecessary rules, to overload the mind of the learner. The author has endeavored to give definitions of entries, so conclusive in the principles, and so particular in the practice, as to render rules of mercantile business intelligible, concise, and easy of acquisition. He trusts that a work, constructed on these practical principles, will be received with favor by an intelligent public.

ADVERTISEMENT TO THE THIRD EDITION.

The liberal encouragement which the former editions of this work have met with, has encouraged the author and publisher to spare no pains in rendering it a complete text-book for schools and the counting-room. In its general appearance, it is the same as in the second edition, and it has been carefully revised, with additional explanations for the use of teachers and learners.

Boston, *January*, 1844.

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INTRODUCTION.

In the following work, I have attempted to explain the science of Double Entry Book-keeping, and to give examples in illustration, in three sets of books, with forms of all the auxiliary books, as used in the counting-house, accompanied by the necessary rules and explanations. A practical system of Single Entry is also given. The first set contains a form of general retail business. In the second set, a company or copartnership business is represented, with the particulars of all the purchases, sales, and other transactions in the course of business; together with the most approved forms of closing the Leger, preparatory to transferring the accounts to a new set of books; to which are added, practical illustrations of all the books used in business, either foreign or domestic. The rules are laid down in so plain a manner, that any young man, with a general knowledge of business, can take up this work, and acquire the information necessary to qualify him for keeping a set of books. To those who are more experienced in accounts, it will be found a useful text-book for reference, on account of the various business entries which it comprises.

The following rules will illustrate the order, use, and design, of the different books necessary to be used in mercantile business.

The principal books are, the Day-Book, Journal, and Leger. The auxiliary books will be subsequently explained in detail.

THE WASTE, OR DAY-BOOK.

In this book are entered the different original transactions that occur in business, at the time they occur. This book is opened with an inventory of the different articles which constitute the capital, and of the debts due to others. The difference between them will be the net capital, or stock.

JOURNAL.

This is used as a preparatory book to the Leger. All transactions recorded in the Day-Book, Cash-Book, Sales-Book, Commission Sales-Book, Invoice-Book, Commission Invoice-Book, and Bill-Book, are inserted in the Journal, in the same order, but more systematically and concisely expressed. The form of keeping the

Journal varies in different counting-houses. I shall therefore follow the plan adopted by the best regulated houses.

It is a fundamental law of journalizing, that every debit must have its corresponding credit, and every credit its corresponding debit. Thus an amount or article charged to one account must be credited to some other account, and *vice versa*. This will appear more particularly from the rules hereafter given.

LEGER.

The Leger is the book into which the entries from the Journal are so disposed and arranged, that the amount of each account is immediately apparent to the eye. For convenience and despatch in finding accounts in the Leger, it contains an Index, or alphabetical list of the different accounts, with the number of the folio subjoined on which they are found.

The different accounts in the Leger are usually divided into two classes, — personal and representative; and the latter are sometimes divided into real and fictitious. These divisions are not of much practical importance, though it is well enough to understand the distinctions. *Personal Accounts* are those of individuals, or companies, with whom you have dealings. *Real Accounts* are those which represent some species of your property, or some speculation; such as Cash, Merchandise, Bills Receivable, Bills Payable, Shipment to London, Real Estate, Ship Don Juan, &c. *Fictitious Accounts* are accounts introduced to show the expenses, losses, gains, &c., in business; such as Stock Account, Charges, Profit and Loss, Commission, Interest, Insurance. All these classes, however, must be kept in the Leger with the same care; for the correctness of book-keeping depends upon the accuracy of every part.

RULES OF THE DIFFERENT ACCOUNTS.

STOCK ACCOUNT.

At the commencement of business, this account is credited for all property on hand, and debited for the amount due to others. The difference is the net amount of capital. This account remains open till you wish to close your books. It will then be debited or credited for the gains or losses, as they appear by the account of Profit and Loss. It will then be closed by Balance of net capital to date.

CASH.

This account is debited for all money received, and credited for all money paid out. It is closed by Balance.

MERCHANDISE.

This account is made debtor for all goods purchased, and credited for all goods sold. At the closing of your books, should there be any goods on hand, an inventory of them should be taken, and their value credited to Merchandise. The difference will then be closed to or by Profit and Loss for the gain or loss on this account.

BILLS RECEIVABLE.

This account is debited for all notes, bonds, acceptances, &c., you receive, and credited by all paid or disposed of. This account is closed by Balance.

BILLS PAYABLE.

This account is credited for all notes, bonds, acceptances, &c., which you accept for a definite period, and is debited for notes, &c., paid or taken up. Should a note be paid before it is due, and a discount be allowed, this account would be debited for the face of the note, Interest Account would be credited for the discount, and Cash credited for the balance paid. This account is closed to Balance.

It is the practice of some business men to destroy their notes as soon as they have paid them, thus destroying the evidence of the payment of such notes. It will be found a safer practice to preserve them, taking a receipt of their payment upon the back, for use in case any dispute should afterwards arise, and file them away carefully, in the same manner with other receipts.

PERSONAL ACCOUNTS.

Personal Accounts are debited for sales, payments, and accommodations, made to the persons whom they represent, and credited for amounts received of them on account. Personal Accounts are closed to or by Balance.

CHARGES.

This account is debited for the current expenses of business, such as clerk-hire, stationery, truckage, cartage, cooperage, and other incidental charges. This account is closed by Profit and Loss.

INTEREST ACCOUNT.

This account is debited with amounts allowed on discounts and accounts current, and with interest on Bills Payable; and credited with balances of interest, discount, &c., in your favor. It is closed by Profit and Loss.

COMMISSION.

This account is debited with the amounts which you pay to others for the sale of goods on consignment, and credited for amounts received by you on similar sales. It is closed to Profit and Loss. Profit and Loss is then credited by Commission for net gains on this account, or debited for net balance against you.

SUSPENSE ACCOUNT

Is used for charging such amounts as remain in doubt, but where there is some prospect of their being paid; also, for a deficiency of a package, box, &c., of merchandise received. It is credited for all amounts received on the above accounts. It is closed, at the end of the year, by Balance.

PROFIT AND LOSS.

This account presents all gains or losses in the course of business. On the *Dr.* side are entered all charges and losses; on the *Cr.* side are entered the gains on the different accounts. The difference will show the net gain or loss in trade. In single business, it is generally closed to Stock Account. In copartnership business, it is closed to each partner for his share, according to the amount of capital invested.

TRIAL BALANCE OR PROOF SHEET.

As often as once a month, the book-keeper should take off from the Leger, on a large sheet, a list of all the accounts which it contains, with the differences of the several debits and credits annexed, in two separate columns. If he has kept his books correctly, and posted them accurately, during the month, the footings of the two columns will agree with each other. If they do not agree, there has been some mistake, which must be found by carefully examining the books. (See Trial Balance, in Set First.)

BALANCE SHEET.

By some business men, this sheet is kept at the end of the Leger. It is more usual, however, to have it taken off on a separate sheet. Commence with the first account in the Leger, and take off all the balances, in order. At the end of Set Second, a Balance Sheet is given, with a Trial Balance included, which will be found, on examination, a great saving of labor, and which presents the different accounts in a proper order, preparatory to transferring them to a new set of books. This form of a Balance Sheet was prepared with great care by the author of this work. After this sheet is finished, the different accounts in the Leger will be closed, which makes a final balance of every account in the Leger. The Balance Sheet will then show the different balances, both in your favor and against you, to date. (See Balance Sheet, in Set Second.)

AUXILIARY BOOKS.

The principal auxiliary or subsidiary books used in business, are, the Order-Book, Cash-Book, Bill-Book, Invoice-Book, Commission Invoice-Book, Outward Invoice-Book, Sales-Book, Commission Sales-Book, Account Current Book, Letter-Book, Bill of Lading Book, Check-Book, Receipt-Book.

ORDER-BOOK.

In this book are entered all orders received, by letter or otherwise.

CASH-BOOK.

In this book are entered the different payments and receipts of money that occur during the day. Cash is made *Dr.* for all money received, and *Cr.* for all money paid away. The account is generally balanced every night, and the balance compared with the amount of cash on hand. (See form, in Set Second.)

BILL-BOOK.

This book contains a register of all bills received and given. The date, names of drawer and endorser, time of payment, amount, &c., are arranged in separate columns.

INVOICE-BOOK.

This book contains a duplicate of all invoices, or bills, of goods purchased.

COMMISSION INVOICE-BOOK.

This book contains a duplicate of all invoices of goods consigned to you, to be sold on account of other persons.

OUTWARD INVOICE-BOOK.

This book contains copies of invoices of merchandise shipped abroad.

SALES-BOOK.

This book contains the particulars of all sales of merchandise, sold on your own account, entered at the time of sale.

COMMISSION SALES-BOOK.

This book contains the particulars of all sales of goods, sent to you to be sold on account of other persons. From this book the Account of Sales is rendered, and sent to the owner of the goods consigned.

ACCOUNT CURRENT BOOK.

This book contains copies of accounts current, as they are rendered, when taken from the Leger. (See Account Current, in Set Second.)

The Letter-Book, Bill of Lading Book, Check-Book, Receipt-Book, are used for preserving copies of letters, bills of lading, the amounts of checks given, and receipts, of which you wish to preserve a record.

USE AND DESIGN OF THE PRIVATE LEGER.

The Private Leger contains Stock Account, Profit and Loss Account, Interest Account, and the accounts of the individual members of the firm.

It is used for showing the amount of each partner's stock invested, and his particular proportion of the gains. The amount of the Stock Account is the same in the Private Leger as in the other Leger. In the Leger, Stock is *Cr.* for the joint capital in trade; and in the Private Leger, Stock Account is *Dr.* to each partner for his particular capital. Interest Account is *Cr.* for interest on joint capital, and *Dr.* for interest due each partner. Profit and Loss is *Cr.* for net gains on joint capital, and *Dr.* to each partner for his proportion. Each partner's account is *Cr.* for all gains by Profit and Loss, and *Dr.* for amounts drawn out, and interest added up to the time of closing the books. The amount of the balances of each partner's account will be equal to the joint capital to date. (See Private Leger, Set Third.)

DISCOUNTS ON INVOICES.

In buying goods abroad, at a fixed price, from which a discount is allowed, you should have the invoice made out at the short price. In that case, the duties will be calculated only on the price which you actually pay; whereas, if the invoice were made out at the fixed price, the duties would be calculated on that, and would be proportionably higher.

MISCELLANEOUS RULES AND FORMS.

HOW TO TRANSFER AN ACCOUNT FROM ONE FOLIO TO ANOTHER.

When the page for an account becomes filled up, the account must be transferred to another folio, by the following rule: — Add up the *Dr.* and *Cr.* sides, and subtract the difference; carry the balance or difference only to the new account. If the *Dr.* side is the larger, credit the account "By balance carried to folio 100," or whatever may be the number of the folio; if the *Cr.* side is the larger, debit the account "To balance transferred." The new account will be *Dr.* or *Cr.*, as the case may be, to the balance.

EXAMINATION OF THE BOOKS.

It is customary, among book-keepers, to examine the books and check them up, after they are written up. It is obvious that an error in the Journal must also be in the Leger, and every mistake in the Day-Book and other auxiliary books, will be in the Journal and Leger. It is therefore best to commence with the Day-Book, and auxiliary books, in order. Then examine the Journal, and compare it with them. Then commence with the Leger, in the following manner: — Take the *Dr.* side of the first account, and compare it with the Journal entries referred to, checking them as you proceed, with a dot, in pencil or red ink. Go through with the *Dr.* side of all the accounts, and then with the *Cr.* side. Then see if the Journal entries are all checked, which will show if they are all posted.

If the sums total of the *Dr.* and *Cr.* sides agree, the Trial Balance will show the books to be correct. If they differ, the Leger must then be carefully examined, commencing with Stock Account. Foot up all the accounts on the *Dr.* and *Cr.* sides, and examine the balances carried forward. If there is still an error, there is no way left to find the mistake, but a more careful examination of the different books.

Errors in the Journal may be corrected by this rule: — If you have omitted Journalizing an entry, write it in a new place, with its proper date. If a whole entry be repeated, make an opposite entry, noticing it in the margin. If you make a mistake, and discover it before finishing the entry, the proper method is, not to erase it, but draw a line, and then make the entry correctly.

Errors in Leger. — If you post an entry on the wrong side, you must not erase it, but make the opposite side *Dr.* to, or *Cr.* by, error for amount of error. Then make the regular entry, as it should be. If an entry is omitted in posting, enter it below, giving it the proper date. There should be no erasures in any of the books.

REAL ESTATE, &c.

If you purchase or receive real estate, or any other particular kind of property, it is made *Dr.* for the cost or value at the time you receive it, describing the property, and its situation, under its proper head. It is debited with all expenses incurred on its account, and credited with amounts received from it. In closing your books, the present value will be estimated, and it will then be closed by balance, and to or by profit and loss for the gain or loss.

SHIPMENTS AND ADVENTURES *BY* YOU.

In making consignments abroad, it would not be considered correct to charge the consignee, in person, for the amount of invoice, but open an account of the adventure, as, Shipment to New Orleans, Adventure to Mobile, &c., and charge such account with all expenses and cost of goods. At the time of closing your books, if you have not received an account of sales, it is closed by balance; if you have, it is closed to or by profit and loss.

SHIPMENTS AND ADVENTURES *TO* YOU.

When you receive merchandise consigned to you, a duplicate is made of said merchandise, on your Commission Invoice-Book, the consignor receiving no credit for the goods until they are disposed of. An account is at once opened, headed the consignor's Sales, in which are charged the expenses and payments incurred and made on account of them. As fast as the goods are disposed of, the account is credited; and when they are all disposed of, an Account Sales is made in the Commission Sales-Book, a copy of which is sent to the consignor. The net amount of sales, less charges, commissions, &c., is carried to the owner's private account, in the Leger.

COMPANY ACCOUNTS ON JOINT ACCOUNT.

Compound accounts are generally kept under the head of Co. A, Mdse. Co. B, and so on. On the *Dr.* side are entered our one half first cost, and all expenses incurred with this company. As fast as the goods are disposed of, they are credited to this account. When they are all sold, or when we wish to render an account to those interested, a statement is made in the Day-Book, giving all particulars of the items. Each partner's respective proportion is to be carried to his private account. (See Day-Book, Set II., page 8.) On the *Dr.* side is charged one half of the goods, with all charges. On the *Cr.* side are entered the sales, when made. The difference is the gain or loss to each partner.

RULES.

1. STOCK.

At the commencement of business, this account is made *Dr.* for the amount you owe, and *Cr.* for your effects.

2. CASH.

Cash is *Dr.* for all money received, and *Cr.* for all money paid out.

3. MERCHANDISE.

Merchandise is *Dr.* for all goods bought, and *Cr.* for all sold.

4. BILLS RECEIVABLE.

This account is *Dr.* for all notes and acceptances you receive, and *Cr.* for all paid or disposed of.

5. BILLS PAYABLE.

This account is *Dr.* for all notes and acceptances paid or taken up, that you have given, and *Cr.* for all you give.

6. PERSONAL ACCOUNTS.

Accounts of persons are *Dr.* for every thing they receive of you, and *Cr.* for every thing you receive of them, on account.

7. CHARGES.

This account is *Dr.* for the current expenses of business, such as clerk-hire, stationery, truckage, porterage, cooperage, rent, &c.

8. INTEREST.

This account is *Dr.* for amounts allowed on discounts and accounts current, and interest on bills payable, and *Cr.* for balances of interest in your favor.

9. COMMISSION.

This account is *Dr.* for amounts that you pay to others for the sale of merchandise on consignment, and *Cr.* for amounts received for the same.

10. PROFIT AND LOSS.

This account is *Dr.* for all charges and losses, and *Cr.* for all gains, in business.

DIRECTIONS

FOR

PERSONS WHO MAY WISH TO INSTRUCT THEMSELVES.

SET I.

The learner must first commit to memory the Ten Rules on page 11.

Then copy the Day-Book for the month of January, and enter in the Cash-Book all amounts received or paid out for the same month. (See Cash-Book, page 20.) Then Journalize the same. Then post the same into the Leger.

After this, foot up the accounts in the Leger, subtract the lesser footing from the greater, and carry the difference to the corresponding *Dr.* or *Cr.* side of your Trial Balance. If the accounts have been posted correctly, the *Dr.* and *Cr.* sides of your Trial Balance will agree. (See Trial Balance, page 33.)

Then proceed to close your books by the following rule: — You commence with Cash, and close the several accounts according to the Rules on pages 4, 5, and 6. Profit and Loss, Stock, and Balance accounts, are the last three accounts closed. Profit and Loss is closed *to* or *by* Stock. Stock Account is then closed to Balance Account, which makes a final closure of your books. (See Balance Sheet, page 80.)

It would be much to the advantage of the learner to Journalize and post the first set two or three times, till he becomes familiar with the nature of the science, referring often to the introductory part.

SET II.

Study the Rules of Accounts on pages 7, 8, and 10. Then write off the transactions of one month from each of the following books: — Day-Book, Petty Cash-Book, Invoice-Book, Sales-Book, and Commission Sales-Book. Journalize the same from each subsidiary book, and bring the page of each into the Journal. Post the same, and take off a Trial Balance for that month.

Pursue the same course for the months of February and March. Then proceed to take off a proof sheet for three months. Then close your books by the following process:—At the end of the Journal you will find each partner's account of interest. Each partner is charged interest on the amounts drawn out, and is credited for interest on capital advanced. Each partner's private account is closed by his Stock Account. (See page 71.) Profit and Loss Account is closed to each partner, for his share, according to the amount of capital advanced. (See page 131.) The Balance Sheet of Set II., page 80, shows, at one glance, the state of the concern preparatory to transferring to a new set of books.

Leger B.

Page 81 commences with Leger B, showing the form of bringing the accounts from Leger A.

SET III.

Page 87 commences with an Inventory taken from Balance Sheet of Leger A.

The books of Lincoln, Frothingham & Co. are kept in the same form as in single business. Each partner is credited in the private Leger for his particular capital. (See Private Leger, page 95, and explanation on page 8.)

Page 118 commences with a form of keeping a Cash-Book, Day-Book, and Journal, combined. This form is used by booksellers, druggists, and jobbers, and saves much time for the accountant, though at first more difficult to be understood. Attached to this set will be found an Account Current, and Interest Account. (See page 116.)

Pages 127 to 132 contain practical forms of the principal calculations in mercantile business, which should be well examined, and practised by the learner.

Pages 133 to 136 contain definitions of the principal terms of business.

Pages 137 to 150 contain practical forms of the manner of conducting business by Single Entry, with an approved Balance Sheet.

1

BOSTON, *Jan.* 2, 1843.

	Inventory of my Property on commencing business.		
	Cash deposited in New England Bank, . 5000 00		
	Merchandise, per Invoice, ... 3000 00		
	Sundry Notes, per Bill-Book, ... 1500 00		
√	Henry S. Lincoln owes me on acct., . . 1500 00		
	Wm. B. Grant " " " " . . . 500 00		
	Thos. W. Paddock " " " " . . . 170 00		
	Rice & Wilkinson " " " " . . . 130 00		
	White, Prince & Co. " " " " . . . 200 00	12000	00
	"		
	Sold Calvin Hagar & Co., on acct.,		
	2 hhds. Porto Rico Sugar, 2140 lbs. @ 6, 128 40		
	25 bags Laguila Coffee, . 3082 " " 10, 308 20		
√	3 " Java " . 361 " " 12, 43 32		
	1 " Pepper, . 98—2=96 " " 8, 7 68		
	10 M. Spanish Cigars, ... $16, 160 00	647	60
	3		
	Sold Thos. W. Paddock, for Cash,		
√	1 chest Y. H. Tea, . . . 88 lbs. @ 60, 52 80		
	1 " Souchong " . . . 92 " " 40, 36 80	89	60
	"		
	Sold French & Purmot, Enfield, N. H., on acct.,		
	1 cask Salæratus, . . . 506 lbs. @ 6, 30 36		
	1 box Loaf Sugar, . . . 318 " " 13, 41 34		
√	1 tierce Rice, ... 627 " " 4, 25 08		
	1 box B. H. Sugar, . . . 405 " " 7, 28 35		
	1 qr. cask Old M. Wine, . 30 gs. @ 1.25, 37 50	162	63
	4		
√	Bot. of Henry S. Lincoln, on acct.,		
	Mdse. per Invoice-Book, ...	447	59
	"		
√	Bot. of Silas Pierce & Co., for Cash,		
	Mdse., per I. B., ...	318	00

BOSTON, *Jan.* 5, 1843.

√	Bot. of Humphrey, Webb & Co., Mdse. per I. B. I gave them in payment, my Note, at 30 days, . .	165	00
	"		
	Sold D. P. Morse, on acct.,		
	10 casks Raisins, ... @ 4.00, 40 00		
	1 bag English Walnuts, 118 lbs. " 5, 5 90		
	1 zeroon Indigo, . . 100 " " 1.20, 120 00		
	100 bags Shot, . . . 2500 " " 6, 150 00		
√	4 boxes Starch, . . 135 " " 7, 9 45		
	10 " Blue-marked Raisins, " 1.25, 12 50		
	1 bbl. Winter P. W. Oil, 35 gs. " 60, 21 00		
	1 " Sperm " 32 " " 85, 27 20		
	1 hhd. Trinidad Molasses, 126 " " 18, 22 68	408	73
	6		
	Sold Thos. Foster, for Cash,		
	10 boxes No. 1 Soap, 70, 700 lbs. @ 6, 42 00		
√	1 pipe Sicily Madeira Wine, 118 gs. " 60, 70 80		
	1 bbl. Cloves, 136 — 20 = 116 lbs. " 28, 32 48	145	28
	"		
√	I have exchanged Notes with Charles Frost, for his accommodation, each drawn at 60 days, ...	500	00
	9		
	The New England Bank has discounted the Note received from Chas. Frost.		
√	Received Cash, ... 495 00		
	Interest, ... 5 00	500	00
	"		
√	Drew on Henry S. Lincoln, at 60 days, for the balance due me on account, ...	1052	41

BOSTON, *Jan.* 10, 1843.

√	Sent this day for collection, to Tyler, Jacks & Co., New Orleans, a Note I received from A. W. Tufts, master of steamer Sultana, date N. O., July 27, 1842, at 6 mo. . . .		1200	00
	11			
√	Shipped on board the Odeon, for Charleston, Howes, master, for acct. and risk of James Shannon, Mdse. as per Invoice, . .	2000 00		
	Charges, &c., at shipping, ...	60 50	2060	50
	12			
√	Effected Insurance with Boston Insurance Co. on Mdse. per Odeon, for J. Shannon, Charleston, on $2000, at 1¼ %. Pd. Premium in Cash. Policy $1.25, ...		26	25
	16			
√	Sold S. D. Falls, Portsmouth, N. H., Mdse. as per Invoice, $700, for payment of which he has given me a Bill, at 20 days' sight, accepted by George Hill & Co., for	300 00		
	Cash for balance, ...	400 00	700	00
	"			
√	Recd. of Rice & Wilkinson, Cash on acct.		100	00
	"			
√	Bot. for Cash, of David Snow, 500 bbls. Flour, C. & D. brand, at 6.50 per bbl.		3250	00

BOSTON, *Jan.* 17, 1843.

√	Shipped per Columbus, Coffin, master, for New Orleans, and consigned to Adams, Hartwell & Co., merchants there, for sales and returns, 500 bbls. Flour, C. & D. brand, @ 6.50, ...	3250 00		
	Cartage, &c. paid in Cash, ...	18 00	3268	00
	"			
√	Sold James Blanchard, at 90 days, Mdse. per Sales Book, ...		273	00
	"			
√	Sold Calvin Hagar & Co. on acct., Mdse. per S. B., ...		182	00
	"			
√	Recd. of Calvin Hagar & Co. Cash on acct., ...		500	00
	18			
√	Recd. an Acct. Sales from Adams, Hartwell & Co., of Mdse. consigned to them per Columbus, net proceeds, per Acct. Sales, $3480 In return, per my Order, I have recd. as follows:			
	50 hhds. N. O. Sugar, . . 58000 lbs. @ 6 . . .		3480	00
	"			
√	Recd. by the Alligator, Page, master, from Jamaica, Mdse. as per Commission I. B., $6000, shipped to me by James Gregory, to be sold on his acct. and risk, for sales and returns.			
	Passed Bonds for Duties, ...	120 00		
	Cash for Freight, &c.	652 00	772	00

BOSTON, *Jan.* 23, 1848.

√	Sold James Williams, at 90 days, Gregory's Goods, as per C. S. B., ...		1650 00
	"		
√	Sold Alexander Anderson, for Cash, Gregory's Goods, as per C. S. B., ...		2015 00
	25		
√	Joel Tait & Co., Mobile, have by my order, and for my acct., shipped to E. Lincoln & Co., Philadelphia, Mdse. as per Invoice, ...		1944 00
	"		
√	Paid Joel Tait & Co.'s Draft in favor of Abraham French, on me, at sight, ...		1944 00
	27		
	Sold the remainder of Gregory's Goods to D. S. Snow, and received in payment as follows:		
√	His Note, at 30 days, ...	2000 00	
	My Note, dated Jan. 6, in favor of C. Frost, ...	500 00	
	Cash, for balance, ...	1162 62	3662 62
	28		
	Bartered with O. A. Bryant, as follows:		
	Received, —		
	10 hhds. N. O. Sugar, . 12000 lbs. @ 6,	720 00	
√	10 " Trinidad Molasses, ...	252 00	972 00
	Delivered, —		
	90 firkins Butter, No. 1, . 50 ea. @ 20,	900 00	
	Cash, for balance, ...	72 00	972 00

BOSTON, *Jan.* 30, 1843.

√	Recd. advice from Tyler, Jacks & Co., New Orleans, that they have recd. from A. W. Tufts, for the amount of my Note, and have shipped me, per bark Lucretia, Rea, master, 26 bales Alabama Cotton, as per Invoice, ... 11440 lbs. @ 10,		1144 00		
	Charges in New Orleans, ...		56 00	1200	00
	"				
√	Paid, by Check, for Freight and Truckage on 26 bales of Cotton, ...			29	00
	"				
√	Sales of Mdse. for account of James Gregory, Jamaica, rendered this day:				
	Gross amt. of sales, ...	$7327 62			
	Commission on do., at 5 %,	366 38	366 38		
	Duties and Freight, (posted,)	772 00	1138 38		
	Net amt. due J. Gregory, . . .		6189 24	6555	62
	31				
√	Delivered to Moses French, Hartford, Vt., my Order on Saxton & Peirce, which amts., as per Bill rendered, to			98	63
	"				
√	Paid the following Bills this month in Cash:				
	As per Book of Charges, ...		78 30		
	Private Expenses, ...		50 70	129	00
	"				
	Inventory of Mdse. on hand, Jan. 31, 1843, .		3000 01		

Dr. CASH. *Cr.*

1843.				1843.			
Jan. 2	To Cash, in the New England Bank, . .	5000	00	Jan. 4	By Amt. paid for Mdse. bot. of Silas Pierce & Co., . .	318	00
" 3	" Amt. recd. for Mdse. sales, Day-Book, p.1	89	60	" 12	" Amt. paid for insurance on Mdse. consigned per the Odeon, for Charleston, .	26	25
" 6	" Amt. recd. for Mdse. sales, Day-Book, p.1	145	28	" 16	" Amt. paid David Snow, for 500 bbls. Flour, @ 6.50, . .	3250	00
" 9	" Amt. recd. from N. E. Bank, Chas. Frost's Note, discounted this day,	495	00	" 17	" Amt. paid Cartage, &c., on Shipt. to New Orleans, . .	18	00
" 16	" Amt. recd. for Mdse. sales, Day-Book, p.3	400	00	" 18	" Amt. paid on acct. Gregory's sales, Duties, Freight, &c., . . .	652	00
" "	" Amt. recd. from Rice & Wilkinson, on account, . .	100	00	" 25	" Amt. paid Joel Tait & Co.'s Draft on me, at sight, favor of A. French,	1944	00
" 17	" Amt. recd. from C. Hagar & Co., on acct.,	500	00	" 28	" Amt. pd. A. Bryant, for Mdse.,	72	00
" 23	" Amt. recd. for sales on acct. of Jas. Gregory, Day-Book, p. 5, . . .	2015	00	" 30	" Amt. paid my Check, for Freight on 26 bales Cotton,	26	00
" 27	" Amt. recd. for sales on acct. of Jas. Gregory, . . .	1162	62		Cartage, &c.,	3	00
				" 31	" Paid the following Bills, this day:—		
					As per Book of Charges, . .	73	50
					Postages, . .	4	80
					B. Wood, for private expenses,	50	70
				" "	" balance on hand,	3469	25
		9907	50			9907	50

Dr. BOSTON, *Jan.* 2, 1843. *Cr.*

1	SUNDRIES . . . . . *Dr. To Stock.*			
1	Cash, ...	5000 00		
1	Mdse., ...	3000 00		
2	Bills Receivable, ...	1500 00		
2	Henry S. Lincoln, ...	1500 00		
2	Wm. B. Grant, ...	500 00		
2	Thos. W. Paddock, ...	170 00		
3	Rice & Wilkinson, ...	130 00		
3	White, Prince & Co., ...	200 00	12000	00
	"			
3	CALVIN HAGAR & Co. . . . . *Dr.*			
1	To Mdse., ...		647	60
	3			
1	CASH . . . . . *Dr.*			
1	To Mdse., ...		89	60
	"			
4	FRENCH & PURMOT, Enfield, N. H., . . . *Dr.*			
1	To Mdse., ...		162	63
	4			
1	MDSE. . . . . *Dr.*			
2	To H. S. Lincoln, .		447	59
	"			
1	MDSE. . . . . *Dr.*			
1	To Cash, ...		318	00
	5			
1	MDSE. . . . . *Dr.*			
4	To Bills Payable, .		165	00
	"			
4	D. P. MORSE . . . . . *Dr.*			
1	To Mdse., ...		408	73

Dr. BOSTON, *Jan.* 6, 1843. *Cr.*

1	CASH . . . . . *Dr.*		
1	To Mdse., ...	145	28
	"		
2	BILLS REC. . . . . *Dr.*		
4	To Bills Payable, . . .	500	00
	9		
2	SUNDRIES . . . . . *Dr. To Bills Rec.*		
1	Cash, ... 495 00		
5	Profit and Loss, ... 5 00	500	00
	"		
2	BILLS REC. . . . . *Dr.*		
2	To Henry S. Lincoln, .	1052	41
	10		
5	TYLER, JACKS & Co., New Orleans, . . . *Dr.*		
2	To Bills Rec., ...	1200	00
	11		
5	JAMES SHANNON, Charleston, *Dr. To Sundries.*		
1	Mdse., ... 2000 00		
5	Charges, ... 60 50	2060	50
	12		
5	JAMES SHANNON, Charleston, ... *Dr.*		
1	To Cash, ...	26	25
	16		
1	SUNDRIES . . . . . *Dr. To Mdse.*		
2	Bills Receivable, ... 300 00		
1	Cash, ... 400 00	700	00
	"		
1	CASH . . . . . *Dr.*		
3	To Rice & Wilkinson, .	100	00

Dr. BOSTON, *Jan.* 16, 1843. *Cr.*

1	MDSE. . . . . *Dr.*			
1	To Cash, ...		3250	00
	17			
6	SHIPMENT TO N. O. . . . *Dr. To Sundries.*			
1	Mdse., . . .	3250 00		
1	Cash, . . .	18 00	3268	00
	"			
6	JAMES BLANCHARD . . . . . *Dr.*			
1	To Mdse., . . .		273	00
	"			
3	CALVIN HAGAR & Co. . . . . *Dr.*			
1	To Mdse., ...		182	00
	"			
1	CASH . . . . . *Dr.*			
3	To Hagar & Co., . .		500	00
	18			
1	MDSE. . . . . *Dr.*			
6	To Shipment to N. O.,		3480	00
	"			
6	GREGORY'S SALES . . . . *Dr. To Sundries.*			
4	Bills Payable,	120 00		
1	Cash, . .	652 00	772	00
	23			
6	JAMES WILLIAMS . . . . . *Dr.*			
6	To Gregory's sales, .		1650	00
	"			
1	CASH . . . . . *Dr.*			
6	To Gregory's sales, .		2015	00

Dr. BOSTON, *Jan.* 25, 1843. *Cr.*

7	E. LINCOLN & Co., Philad., ... *Dr*		
7	To Tait & Co., Mobile,	1944	00
	"		
7	JOEL TAIT & Co., Mobile, ... *Dr.*		
1	To Cash, ...	1944	00
	27		
6	SUNDRIES . . . . . *Dr. To Gregory's Sales.*		
2	Bills Receivable, ... 2000 00		
4	Bills Payable, ... 500 00		
1	Cash, ... 1162 62	3662	62
	28		
1	MDSE. . . . . *Dr. To Sundries.*		
1	Mdse., . . . 900 00		
1	Cash, . . . 72 00	972	00
	30		
7	COTTON . . . . . *Dr.*		
5	To Tyler, Jacks & Co.,	1200	00
	"		
7	COTTON . . . . . *Dr.*		
1	To Cash, ...	29	00
	"		
6	GREGORY'S SALES . . . . *Dr. To Sundries.*		
7	Commission, . . . 366 38		
7	Jas. Gregory, . . 6189 24	6555	62
	31		
7	MOSES FRENCH . . . . . *Dr.*		
7	To Saxton & Peirce, .	98	63
	"		
1	SUNDRIES . . . . . *Dr. To Cash.*		
5	Charges, ... 78 30		
4	Benj. Wood, Private Account, ... 50 70	129	00

ALPHABET.

A.

B.
Bills Receivable, ... 2
Bills Payable, ... 4
Blanchard, James, . . . 6

C.
Cash, ... 1
Charges, ... 5
Cotton, ... 7
Commission, ... 7

D.

E.

F.
French & Purmot, . . . 4
French, Moses, ... 7

G.
Grant, Wm. B., ... 2
Gregory's Sales, ... 6
Gregory, James, ... 7

H.
Hagar, Calvin & Co., . . 3

I.

J

K.

L.
Lincoln, Henry S., . . . 2
Lincoln, E., & Co., . . . 7

M.
Merchandise, ... 1
Morse, D. P., ... 4

N.

O.

P.
Paddock, Thomas W., . . 2
Profit & Loss, ... 5

Q.

R.
Rice & Wilkinson, . . . 3

S.
Stock, ... 1
Shannon, James, ... 5
Shipment to N. O., . . . 6
Saxton & Peirce, ... 7

T.
Tyler, Jacks & Co., . . . 5
Tait, Joel, & Co., . . . 7

U.

V.

W.
White, Prince & Co., . . 3
Williams, James, ... 6
Wood, Benjamin, ... 4

X.

Y.

Z.

1

Dr. STOCK. Cr.

1843.					1843.				
Jan 31	To Private acct.		50	70	Jan. 2	By Sundries, .	1	12000	00
" "	" Balance, .		12631	14	" 31	" Prof.&Loss,		681	84
			12681	84				12681	84

CASH.

1843.					1843.				
Jan. 2	To Stock, . .	1	5000	00	Jan. 4	By Mdse., . .	1	318	00
" 3	" Mdse., . .	1	89	60	" 12	" Shannon, .	2	26	25
" 6	" " . .	2	145	28	" 16	" Mdse., . .	3	3250	00
" 9	" Bills Rec.,	2	495	00	" 17	" Shipment, .	3	18	00
" 16	" Mdse., . .	2	400	00	" 18	" Greg. Sales,	3	652	00
" 16	" Rice & W.	2	100	00	" 25	" Tait & Co.	4	1944	00
" 17	" Hagar&Co.	3	500	00	" 28	" Mdse., . .	4	72	00
" 23	" Greg.Sales,	3	2015	00	" 30	" Cotton, . .	4	29	00
" 27	" " "	4	1162	62	" 31	" Sundries, .	4	129	00
					" 31	" Balance, .		3469	25
			9907	50				9907	50
Feb. 1	" Balance, .		3469	25					

MERCHANDISE.

1843.					1843.				
Jan. 2	To Stock, . .	1	3000	00	Jan. 2	By Hagar&Co.	1	647	60
" 4	" Lincoln, .	1	447	59	" 3	" Cash, . .	1	89	60
" 4	" Cash, . .	1	318	00	" 3	" F.& Purmot	1	162	63
" 5	" Bills Pay., .	1	165	00	" 5	" D. P. Morse,	1	408	73
" 16	" Cash, . .	3	3250	00	" 6	" Cash, . .	2	145	28
" 18	" Shipment, .	3	3480	00	" 11	" Shannon, .	2	2000	00
" 28	" Sundries, .	4	972	00	" 16	" Sundries, .	2	700	00
" 31	" Prof.&Loss,		126	26	" 17	" Shipment, .	3	3250	00
					" 17	" J.Blanchard	3	273	00
					" 17	" Hagar&Co.	3	182	00
					" 28	" Mdse., . .	4	900	00
					" 31	" Balance .		3000	01
			11758	85				11758	85
Feb. 1	" Balance, .		3000	01					

Dr. BILLS RECEIVABLE. *Cr.*

1843.					1843.					
Jan. 2	To Stock, .	1	1500	00	Jan. 9	By Sundries,	2	500	00
" 6	" Bills Pay.,	2	500	00	" 10	" T. J. & Co.	2	1200	00
" 9	" Lincoln, .	2	1052	41	" 31	" Balance, .		3652	41
" 16	" Mdse., .	2	300	00					
" 27	" Greg. Sales	4	2000	00					
			5352	41				5352	41
Feb. 1	" Balance,		3652	41					

HENRY S. LINCOLN.

1843.					1843.				
Jan. 2	To Stock, .	1	1500	00	Jan. 4	By Mdse., .	1	447	59
					" 9	" Bills Rec.,	1	1052	41
			1500	00				1500	00

WILLIAM B. GRANT.

1843.					1843.				
Jan. 2	To Stock, .	1	500	00	Jan. 31	By Balance,		500	00
Feb. 1	" Balance,		500	00					

THOMAS W. PADDOCK.

1843.					1843.				
Jan. 2	To Stock, .	1	170	00	Jan. 31	By Balance,		170	00
Feb. 1	" Balance,		170	00					

3

Dr. RICE & WILKINSON. *Cr.*

1843.					1843.				
Jan. 2	To Stock, .	1	130	00	Jan. 16	By Cash, . .	2	100	00
					" 31	" Balance, .		30	00
			130	00				130	00
Feb. 1	" Balance, .		30	00					

WHITE, PRINCE & CO.

1843.									
Jan. 2	To Stock, .	1	200	00					

CALVIN HAGAR & CO.

1843.					1843.				
Jan. 2	To Mdse., .	1	647	60	Jan. 17	By Cash, . .	3	500	00
" 17	" " .	3	182	00	" 31	" Balance, .		329	60
			829	60				829	60
Feb. 1	" Balance, .		329	60					

Dr. FRENCH & PURMOT, (Enfield, N.H.) *Cr.*

1843. Jan. 3	To Mdse., .	1	162	63						

BILLS PAYABLE.

1843. Jan.27	To Greg.Sales	4	500	00	1843. Jan. 5	By Mdse., .	1	165	00
" 31	" Balance,		285	00	" 6	" Bills Rec.,	2	500	00
					" 18	" Greg.Sales	3	120	00
			785	00				785	00
					Feb. 1	" Balance, .		285	00

D. P. MORSE.

1843. Jan. 5	To Mdse., .	1	408	73					

BENJAMIN WOOD, (Private Account.)

1843. Jan.31	To Cash, .	4	50	70	1843. Jan.31	By Stock, .		50	70

Dr. PROFIT & LOSS. *Cr.*

1843.					1843.				
Jan. 9	To Bills Rec.,	2	5	00	Jan. 31	By Mdse., .		126	26
" 31	" Charges,		17	80	" 31	" Shipt. N.O.		212	00
" 31	" Stock for net gain.		681	84	" 31	" Com. .		366	38
			704	64				704	64

TYLER, JACKS & CO., (New Orleans.)

1843.					1843.				
Jan. 10	To Bills Rec.,	2	1200	00	Jan. 30	By Cotton, .	4	1200	00

JAMES SHANNON, (Charleston.)

1843.					1843.				
Jan. 11	To Sundries,	2	2060	50	Jan. 31	By Balance, .		2086	75
" 12	" Cash, .		26	25					
			2086	75				2086	75
Feb. 1	" Balance, .		2086	75					

CHARGES.

1843.					1843.				
Jan. 31	To Cash, .	4	78	30	Jan. 11	By J. Shannon,	2	60	50
					" 31	" Profit & L.		17	80
			78	30				78	30

Dr. SHIPMENT TO NEW ORLEANS. *Cr.*

1843.					1843.				
Jan.17	To Sundries,	3	3268	00	Jan.18	By Mdse., .	3	3480	00
" 31	" Profit&L.		212	00					
			3480	00				3480	00

JAMES BLANCHARD.

1843.									
Jan.17	To Mdse., .	3	273	00					

GREGORY'S SALES.

1843.					1843.				
Jan.18	To Sundries,	3	772	00	Jan.23	By Williams,	3	1650	00
" 30	" "	4	6555	62	" "	" Cash, .	3	2015	00
					" 27	" Sundries,	4	3662	62
			7327	62				7327	62

JAMES WILLIAMS.

1843.									
Jan.23	To Greg.Sales	3	1650	00					

Dr. E. LINCOLN & CO., (Philadelphia.) *Cr.*

1843. Jan.25	To Tait & Co.,	4	1944	00						

JOEL TAIT & CO., (Mobile.)

1843. Jan.25	To Cash, . .	4	1944	00	1843. Jan.25	By Lincoln & Co.	4	1944	00

COTTON.

1843. Jan.30	To Tyl., J. & Co.,	4	1200	00	1843. Jan.31	By Balance, .		1229	00
" 30	" Cash, . .	4	29	00					
			1229	00				1229	00
Feb. 1	" Balance, .		1229	00					

COMMISSION.

1843. Jan.31	To Profit & Loss,		366	38	1843. Jan.30	By Greg.'s Sales,	4	366	38

JAMES GREGORY.

					1843. Jan.30	By Greg.'s Sales,	4	6189	24

MOSES FRENCH, (Hartford, Vt.)

1843. Jan.31	To Saxton & P.,	4	98	63					

SAXTON & PEIRCE.

					1843. Jan.31	By M. French,	4	98	63

Proof Sheet, for Jan., 1843.

		Drs.		Crs.	
1	Stock,			12000	00
1	Cash,	3469	25		
1	Merchandise,	2873	75		
2	Bills Receivable,	3652	41		
2	Wm. B. Grant,	500	00		
2	Thos. W. Paddock,	170	00		
3	Rice & Wilkinson,	30	00		
3	White, Prince & Co.,	200	00		
3	Calvin Hagar & Co.,	329	60		
4	French & Purmot,	162	63		
4	Bills Payable,			285	00
4	D. P. Morse,	408	73		
5	Profit & Loss,	5	00		
5	James Shannon,	2086	75		
5	Charges,	17	80		
6	Shipment to New Orleans,			212	00
6	James Blanchard,	273	00		
6	James Williams,	1650	00		
7	E. Lincoln & Co.,	1944	00		
7	Cotton,	1229	00		
7	Commission,			366	38
7	James Gregory,			6189	24
7	Moses French,	98	63		
7	Saxton & Peirce,			98	63
4	Benj. Wood,	50	70		
		19151	25	19151	25

1

		Cash.	Dr.		Cr.	
	1843.					
	Jan. 5	Paid Charges on shipt. to New Orleans,			190	48
	" "	" " for A. Anderson, Mobile,			36	
	" 10	" for Painting, &c., ...			55	
	" 13	" Charges on const. to London, . .			18	40
	" 19	" Bills Pay., No. 2, ...			5000	
	" "	Recd. of Boston Bank, for Bills Rec., No. 5,	600			
	" 21	" " " " " " " 6,	500			
	" "	" " " " " " " 7,	100			
	" 31	" " " " " " " 8,	1000			
	" "	Paid Cartage, Cooperage, and Advertising, ...			65	50
	" "	" C. Frothingham, (Private acct.)			200	
	" "	" Richard Blake, ...			35	
	" "	" Benj. Nason, ...			50	
	" "	" Jos. Finlay, ...			50	
Entered in Cash-Book, page 1.	Feb. 10	" Bills Pay., ... No. 1,			2000	
	" 11	" " " . . . . . " 3,			5000	
	" "	" Mdse. bot. of Thomas H. Webb & Co., ...			441	
	" 18	Recd. of Boston Bank, for Bill No. 1,	2500			
	" 22	Paid Bills Pay., ... No. 5,			1300	
	" 23	Recd. of Boston Bank, for Bill No. 2,	700			
	" 25	" " " " " " No. 3,	200			
	" 28	" " " " " " No. 4,	5000			
	" "	Paid Cartage and Cooperage, . . .			53	
	" "	" B. Wood, . . . (Private acct.)			300	
	" "	" C. Frothingham, . " "			200	
	" "	" Benj. Nason, ...			100	
	" "	" Jos. Finlay, ...			50	
	" "	" Richard Blake, ...			35	
	Mar. 4	" Bills Pay., ... No. 6,			600	
	" 8	" " " . . . . . No. 4,			5000	
	" 20	" William Rogers & Sons' Draft on us at sight, in favor C. Child, .			1088	69
	" "	" Hall Bro. Draft at sight, in favor A. Lawrence, ...			5759	57
	" "	" J. W. Brown & Co., in full for balance due on sales, . .			2627	01
	" "	" J. D. Jones, in full for balance due on sales, ...			2042	72
	" "	" Edwards & Stoddard, in full, .			300	96
	" "	" Wm. Burrage, . . " " . .			220	50
	" "	Recd. of John Patterson, " " . .	130			
	" "	" " H. Hovey & Co., " " . .	130			
	" "	Paid Wm. Loring, . . " " . .			6416	49

		CASH.	Dr.		Cr.	
	1843.					
	Mar. 20	Recd. of J. McCall, ...	62	50		
	" "	" " S. Barton & Co., ...	120			
	" 31	" " G. H. Blanchard, ...	3131	84		
	" "	" " S. S. Peirce, ...	3950			
	" "	Paid B. Burgess & Son's Draft on us at sight, in favor Clark & Ellis, .			6000	
	" "	" Charles Sinclair, in full, . . .			1981	90
	" "	" for acct. Hartwell, Lawrence & Co., Insurance and charges on 120 bales of Cotton, . .			312	25
	" "	" " Cartage and Cooperage, . .			67	50
	" "	" " 3 months' Rent of Store, to date, ...			250	
	" "	" C. Frothingham, (Private acct.)			100	
	" "	" B. Wood, " "			100	
	" "	" Benj. Nason, ...			100	
	" "	" Jos. Finlay, ...			50	
	" "	" R. Blake, ...			35	

Entered in Cash-Book, page 1.

In houses doing a large business, in a hurry of affairs, or in the absence of the regular book-keeper, the Petty Cash-Book is found to be a convenient auxiliary. Any person belonging to the concern may use it for making entries of sums received and disbursed, which, at a convenient season, must be transferred to the Principal Cash-Book.

1

Dr. CASH.

1843.						
Jan. 2	To Boston Bank, ...	D. B.	p. 1,		45000	
" 5	" Mdse., ...	S. B.	p. 1,		2310	42
" 19	" Bost. Bank, Bills Rec., No. 5,	P. C. B.	p. 1,	600		
" 21	" " " " " " 6,	"	p. 1,	500		
" "	" " " " " " 7,	"	p. 1,	100		
" 31	" " " " " " 8,	"	p. 1,	1000		
Feb. 6	" James Hotinguer, Jamaica,	D. B.	p. 4,		17000	
" "	" Alex. Anderson, Mobile,	"	p. 4,		2250	
" 15	" Brown & Co.'s sales, .	C. S. B.	p. 1,		2728	50
" 18	" Bost. Bank, Bills Rec., No. 1,	P. C. B.	p. 1,		2500	
" 20	" S. R. Blake, ...	D. B.	p. 6,		248	
" "	" Ship Don Juan, ...	"	p. 6,		4400	
" "	" Jones's sales, ...	C. S. B.	p. 2,		2313	25
" 23	" Bost. Bank, Bills Rec., No. 2,	P. C. B.	p. 1,	700		
" 25	" " " " " " 3,	"	p. 1,	200		
" 28	" " " " " " 4,	"	p. 1,	5000		
" "	" Harrod & Darling's sales,	C. S. B.	p. 3,		1211	04
" "	" Mdse., ...	S. B.	p. 2,		1723	36
Mar. 8	" Co. B.'s Goods, ...	D. B.	p. 7,		1058	
" 14	" Monroe's sales, . .	C. S. B.	p. 4,		1565	60
" 18	" Hall Brothers " . .	"	p. 5,		6822	65
" "	" Rogers & Sons' " . .	"	p. 6,		227	50
" 20	" Mdse., " . .	S. B.	p. 3,		9656	50
" "	" Tiffany, Fite & Co., Baltimore,	"	p. 3,		1000	
" "	" Co. B.'s Goods, ...	D. B.	p. 8,		4067	
" "	" John Patterson, ...	P. C. B.	p. 1,		130	
" "	" H. Hovey & Co., . . .	"	p. 1,		130	
" "	" J. McCall, ...	"	p. 2,		62	50
" "	" S. Barton & Co., . . .	"	p. 2,		120	
" 31	" Geo. H. Blanchard, . .	"	p. 2,		3131	84
" "	" S. S. Peirce, ...	"	p. 2,		3950	
					121706	16

CASH. Cr.

1843.							
Jan. 5	By Shipment to New Orleans,	P. C. B.	p. 1,			190	48
" "	" A. Anderson, Mobile, .	"	p. 1,			36	
" "	" Mdse., ...	I. B.	p. 1,			734	14
" 10	" Charges, ...	P. C. B.	p. 1,			55	
" 13	" Consignment to London, .	"	p. 1,			18	40
" 19	" Bills Pay., No. 2, . . .	"	p. 1,			5000	
" 31	" Charges this month, . .	"	p. 1,			65	50
" "	" C. Frothingham, private acct.,	"	p. 1,			200	
" "	" Richard Blake, porter, .	"	p. 1,			35	
" "	" Benj. Nason, book-keeper,	"	p. 1,			50	
" "	" Jos. Finlay, clerk, . . .	"	p. 1,			50	
Feb. 6	" James Hotinguer, Jamaica,	D. B.	p. 4,			16336	
" 8	" Geo. Greenough's Bot. Bond,	"	p. 5,			2000	
" 10	" Bills Pay., No. 1, . . .	P. C. B.	p. 1,			2000	
" 11	" " " " 3, . . .	"	p. 1,			5000	
" "	" Mdse., ...	"	p. 1,			441	
" 15	" Brown & Co.'s sales, . .	C. S. B.	p. 1,			36	04
" 20	" Jones's " . .	"	p. 2,			212	71
" 22	" Bills Pay., No. 5, . . .	P. C. B.	p. 1,			1300	
" 25	" Harrod & Darling's sales,	C. S. B.	p. 3,			49	
" 28	" Mdse., ...	I. B.	p. 2,			1359	76
" "	" Charges this month, . .	P. C. B.	p. 1,			53	
" "	" B. Wood, private acct., .	"	p. 1,			300	
" "	" C. Frothingham, " " .	"	p. 1,			200	
" "	" Benj. Nason, ...	"	p. 1,			100	
" "	" Jos. Finlay, ...	"	p. 1,			50	
" "	" Richard Blake, . . .	"	p. 1,			35	
Mar. 4	" Bills Pay., No. 6, . . .	"	p. 1,	600			
" 8	" " " " 4, . . .	"	p. 1,	5000		5600	
" 14	" Monroe's sales, . .	C. S. B.	p. 4,			1479	82
" 18	" Hall Brothers " . . .	"	p. 5,			32	10
" "	" Rogers & Sons' " . . .	"	p. 6,			22	81
" 20	" Wm. Loring, ...	P. C. B.	p. 1,			6116	49
" "	" Wm. Rogers & Sons, .	"	p. 1,			1088	69
" "	" Hall Brothers, ...	"	p. 1,			5759	57
" "	" J. W. Brown & Co., . .	"	p. 1,			2027	01
" "	" J. D. Jones, ...	"	p. 1,			2042	72
" "	" Edwards & Stoddard, . .	"	p. 1,			300	96
" "	" Wm. Burrage, ...	"	p. 1,			220	00
" 31	" B. Burgess & Sons, . .	"	p. 2,			6000	
" "	" Charles Sinclair, . . .	"	p. 2,			1981	90
" "	" Consignment to Bourdeaux,	D. B.	p. 9,			3866	37
" "	" Hartwell, Lawrence & Co.,	P. C. B.	p. 2,			312	25
" "	" Charges this month, .	"	p. 2,			317	50
" "	" C. Frothingham, . . .	"	p. 2,			100	
" "	" B. Wood, ...	"	p. 2,			100	
" "	" Benj. Nason, ...	"	p. 2,			100	
" "	" Jos. Finlay, ...	"	p. 2,			50	
" "	" Richard Blake, ...	"	p. 2,			35	
" "	" Balance in Bank, ...					47345	44
						121706	16

1

BOSTON, *Monday, January* 2, 1843.

	I have negotiated this day, as per Articles of Agreement, a copartnership with Henry Lincoln, New Orleans, and Columbus Frothingham, Boston, in the Shipping, Commission, and General Merchandise business. We are to do business under the firm of Lincoln, Frothingham & Co.		
	I furnish as follows, viz.: —		
√	Cash deposited in Boston Bank, . . .	10000	
√	Sundry Notes, per B. B., ...	18000	
√	Land in Pemberton Square, ...	14100	
√	Real Estate, India Wharf, ...	16000	58100
	Henry Lincoln furnishes as follows: —		
√	In Cash, ...	30000	
√	Ship Don Juan, valued at	16000	
√	100 shares Boston and Providence R. R.,	9600	55600
	C. Frothingham advances,		
√	Cash, ...	5000	
√	Mdse. as per Invoice, ...	40200	
√	Edward Bates owes on acct., ...	700	
√	Geo. H. Blanchard " "	580	
√	Saml. R. Blake " " "	400	
√	Humphrey, Webb & Co. "	320	
√	S. S. Pierce, " " "	100	47300
			161000
	We owe as follows, viz.: —		
√	I owe sundry Notes, as per B. B., . . .	17000	
√	" " Thos. H. Perkins, Jr., ...	3000	
√	" " Benj. Burgess & Sons, ...	10200	
		30200	
	Henry Lincoln owes		
√	Great Falls Manuf. Co., N. H., ...	3600	
√	Sundry Notes, per B. B., ...	4400	
√	Abram French, on acct., ...	500	
√	Dane & Dana, " "	2300	
		10800	41000
	Net Capital, ...		120000

BOSTON, *Jan.* 5, 1843.

	Shipped on board the Goddard, Potter, master, for Mobile, the following Goods, to the order and risk of Alexander Anderson, merchant there: —			
√	1000 bbls. Flour, marked and numbered as per margin S. S., per Inventory of Columbus Frothingham, . . . @ 6.75,			6750
	"			
	Deposited in the Boston Bank the following Notes for collection: —			
	Levi Briggs, June 15, '42, 8 mo. due Feb. 15, '43,	2500		
	C. Titcomb, " 20, " 8 mo. " " 20, "	700		
	M. Lord, " 22, " 8 mo. " " 22, "	200		
√	F. R. Lincoln, " 25, " 8 mo. " " 25, "	5000		
	Saml. Leeds, July 16, " 6 mo. " Jan. 16, "	600		
	G. Brownell, " 18, " 6 mo. " " 18, "	500		
	J. S. Blanchard, 18, " 6 mo. " " 18, "	100		
	T. Bryant, " 28, " 6 mo. " " 28, "	1000		10600
	"			
	Shipped per the Damascus, Bliss, master, for New Orleans, and consigned to Hartwell Lawrence & Co., for sales and			
√	returns, Mdse. as per Outward Invoice Book, page 1, ...			7424
	"			
	Delivered to E. S. Sanford, agent of Great Falls Manf. Co., an Order on Edward			
√	Bates for Mdse., ...			1200

3

BOSTON, *Jan.* 12, 1843.

√	Sold E. S. Sanford, on acct. of Great Falls Manuf. Co., N. H., 50 shares Boston and Providence R. R., @ $97 per share, . .			4850
	13			
√	Consigned to Alexander Brown & Sons, in London, to be sold immediately, on acct., Mdse. as per O. I. B., p. 1, ...			12360
	25			
	Bot. of John Tyler, auctioneer, on joint acct. with C. W. Cartwright, Mdse. Co. A., 85 hhds. Porto Rico Sugar, as follows: —			
	1743 1162 1203 1114 1270 1217 1152 1155 1214 1112 1113 1284 1151 1270 1202 1278 1251 1184 1169 1269 1269 1190 1191 1115 1167 1252 1152 1151 1178 1217 1169 1206 1212 1293 1291 1144 1189 1172 1250 1244 1188 1216 1199 1290 1202 1155 1199 1269 1190 1204 1207 1166 1166 1215 1270 1109 1114 1278 1214 1205 1217 1189 1248 1277 1222 1105 1105 1191 1255 1214 1164 1099 1186 1199 1115 1264 1155 1117 1174 1276 1266 1113 1176 1144 1207 17081 16944 16909 16849 16778 17738			
	102299 Gross. 595 Scalage allowed at custom-house, 7 lbs. [each hhd. 101704 12204 + Tare, 12 %. 89499 + lbs. @ 5½ cts., . . . $4922 48			
	For payment of the above, passed our Note, No. 10, at 90 days, endorsed by C. W. Cartwright.			
	Mdse. Co. A. our ½, ...	2461	24	
	C. W. Cartwright's ½, ...	2461	24	4922 48
	Feb. 1.			
√	Sold Dane & Dana, at 30 days, 50 hhds. Co. A. Sugar, per Invoice, 50700 lbs., @ 5⅝ cts., ...			2851 88

BOSTON, *Feb.* 6, 1843.

	Shipped, per ship Don Juan, Pearson, master, for Jamaica, by order and for acct. and risk of James Hotinguer, merchant there,				
√	2500 bbls. super. Flour, . . . @ $6 51	16275			
	Bot. of David Snow, for Cash.				
	Paid Cash for Inspection and Lining, 35 00				
	" " " Truckage and Labor, 26 00				
	Our Commission, 2½ %, . . . 406 88	467	88	16742	88
√	For payment of the above, received a Draft at sight on Upham, Appleton & Co., which is accepted, for			17000	
	"				
	Received advice from James O'Connell, Dublin, requesting us to forward him the following Bill, by steamer Acadia: —				
	12 copies U. S. Dispensatory, ea. 2 v. @ 5 50	66			
	20 Eberle's Therapeutics, " " " 5 50	110			
	12 " on Diseases, . . . " 3 00	36			
√	20 Lectures before the Am. Institute, " 1 20	24			
	20 Webster's Dictionary, . . . " 6 00	120			
	20 " Chemistry, . . . " 3 50	70			
	20 Life of Columbus, by W. Irving, " 1 25	25			
	20 copies Poems, by Chas. Sprague, " 90	18			
		469			
	Our Commission, 1 %, ... 4 69				
	Charges, ... 2 75	7	44	476	44
	"				
	We have drawn at sight on Alexander Anderson, Mobile, for $3000, and sold the above Draft to Ignatius Sargent.				
√	Cash received, ...	2250			
	Discount, 25 %, ...	750		3000	

BOSTON, *Feb.* 8, 1843.

√	Lent Geo. Greenough, captain of brig Atalantis, on his Bottomry Bond, $2000, to be repaid to Alex. Brown & Sons, in London, on our acct., with 7 % premium, 20 days after his brig arrives in the port of London.			
	Cash advanced, ...	2000		
	Premium added, ...	140		2140
	"			
√	Accepted a Draft, drawn by Bennoch, Fogg & Shannon, in favor of Henri H. Fenton, at 60 days, for			500
	"			
	Received from Wm. Loring, to sell on joint acct. Co. B. per Invoices, as follows: —			
	100 qr. casks Old Madeira Wine, net 3000 gs., ... @ 1.20	3600		
	50 pipes Sicily Madeira Wine, net 5800 gs., ... " 60	3480		
	500 boxes B. M. Raisins, ... " 1.20	600		
√	100 hhds. Trinidad Molasses, net 12300 gs., ... " 17	2091		
	90 casks Raisins, ... " 3.80	342		
	100 M. Principe Cigars, ... " 18.00	1800		
	30 bags Eng. Walnuts, net 3000 lbs. " 4½	135		
		12048		
	For one half of the cost, passed our Note, No. 12, at 90 days, ...			6024
	15			
√	Sold Dane & Dana, at 60 days, 50 qr. casks O. M. Wine, Co. B. 1500 gs., @ 1.25			1875

BOSTON, *Feb.* 15, 1843.

√	Sold S. S. Pierce, at 90 days, 50 qr. casks O. M. Wine, Co. B. 1500 gs., . @ 1.25			1875	
	"				
See Commission Sales-Book, p. 1.	Made an Acct. Sales this day of Mdse. recd. from J. W. Brown & Co., to be sold on their acct.				
	Gross amt. of sales, ...	2728	50		
	Cash paid Charges, ... 36 04				
	Commission, ... 65 45	101	49		
	Net amt. due J. W. Brown & Co., . . .			2627	01
	20				
√	Saml. R. Blake, having gone into bankruptcy, pays 40 cents on the dollar to his creditors.				
	Our acct. against him is $620				
	Received Cash, ...	248			
	The balance is lost, ...	372		620	
	"				
√	Sold our ship Don Juan, now lying at Lewis's Wharf, Boston, to Daniel Lane & Son, for $17000				
	Received in payment as follows: —				
	Our Note in their favor, dated Nov. 4, 1842, at 6 mo., ...	600			
	Their Note, at 90 days, for	6000			
	6000 acres Land in Essex Co., Vermont,	6000			
	Cash for balance, ...	4400		17000	

BOSTON, *March* 4, 1843.

	Bartered with Edward Bates, Co. B., Goods as follows: —			
	Delivered,			
	200 boxes B. M. Raisins, . . @ 1.25	250		
√	50 M. Principe Cigars, . . . " 20.00	1000		
	30 bags Eng. Walnuts, 3200 lbs., " 5	160		1410
	Received,			
	20 hhds. N. O. Sugar, net 18000 lbs., @ 5½	990		
	30 bags Laguira Coffee, 3600 " " 10	360		
	2 bbls. Cloves, . . . 240 " " 25	60		1410
	8			
	Sold S. McIntire, Co. B., Goods as follows: —			
	50 M. Principe Cigars, . . . @ 20.00	1000		
	90 casks Raisins, ... " 4.00	360		
	300 boxes B. M. Raisins, . . . " 1.25	375		
√	30 hhds. Trin. Molasses, 4000 gs., " 20	800		2535
	Received in payment our Note in favor of Upham, Appleton & Co., dated Nov. 7, 1842, 6 mo., due June 7—10, '43, . .	1500		
	Off 92 days' Interest, ...	23		
		1477		
	Received Cash for balance, ...	1058		2535
	10			
√	Recd. an Acct. Sales from Hartwell, Lawrence & Co., N. Orleans, net proceeds,			8200
	"			
	Delivered Robert Eddes an Order on Humphrey, Webb & Co., for $320.			
√	For payment we have received as follows: —			
	50 tons Lump Coal, ... @ 5.00	250		
	10 " broken and screened, . " 7.00	70		320
	"			
√	Sold Dane & Dana, Co. B., Goods, at 90 days, as follows: —			
	50 hhds. Trin. Molasses, net 6000 gs., @ 20			1200

BOSTON, *March* 20, 1843.

	Sales at auction, by T. W. Sears & Co., rendered this day, being the remainder of Co. B. Goods: —			
	50 pipes S. M. Wine. net 5800 gs., @ 65	3770		
	20 hhds. Trinidad Molasses, net			
√	2300 gs., ... " 18	414		
		4184		
	Charges by Sears & Co., ...	117		4067
	Received a Check on the Grafton Bank for the above.			
	—— " ——			
	Closed acct. of Mdse. Co. B.			
	The total sales are . . . $12962 00			
	Our Commission, ... 129 02			
	12832 98			
√	Net cost of Invoice, ... 12048 00			
	Net gain, ... 784 98			
	Wm. Loring's half of net cost, 6024 00			
	" " " " net gain, 392 49			
		6416	49	
	Our half, . . " " "	392	49	
	Our Commission, ...	129	02	6938
	—— " ——			
√	We have accepted Dane & Dana's Order, payable in Mdse., in favor of Henry Fisk, for			600
	—— " ——			
√	Sold S. S. Pierce, Mdse. as per Bill Parcels,			1975
	—— " ——			
√	Sold Dane & Dana, Mdse. as per Bill Parcels, ...			575
	—— 31 ——			
	The following amts. are due March 31: —			
√	To B. Nason, for 3 mos. salary, @ $1000	250		
	" J. Finlay, " " " " " 600	150		
	" R. Blake, " " " services " 35 mo.	105		505

BOSTON, *March* 31, 1843.

	As Trustee under the Will of Mrs. Sarah D. French, l., Columbus Frothingham, of the firm of Lincoln, Frothingham & Co., have in my possession the following property, in trust for her daughter, Mary French:				
√	60 acres of Land at Jamaica Plain, valued at $40 per acre, ...	2400			
	Real Estate, 174 Washington St., valued at	8000			
	" " Washington Square, New York, valued at	13000		23400	
	"				
	Shipped per Carrollton, Sturgis, master, and consigned to Joseph M. Cardozoe, Bourdeaux, to be sold on our acct. as follows:				
	Mdse. per B. P., bought of Dane & Dana, on acct., ...	3675			
√	90 bales Cotton, as per Invoice marked G., bot. of J. Bradley & Co., by Check, 40368 lbs., ... @ 9	3633	12		
	On acct. of Hartwell, Lawrence & Co., N. O., we send 120 bales, marked O. R., 53824, ... @ 9	4844	16		
	Cash paid Charges and Insurance on 90 bales of Cotton, ...	233	25	12385	53
	"				
	Sold Silas Pierce & Co., at 90 days, the balance of Sugar owned by Co. A.				
√	35 hhds., per Invoice, 38796 lbs., . @ 6			2327	76
	"				
	Closed acct. of Sugar, Co. A.				
	The total sales are 5179 64				
	Net cost of Invoice, 4922 48 257 16				
√	C.W.Cartwright, ½ cost, 2461 24				
	" " ½ net gain, 128 58 2589 82				
	Our net gain, ... 128 58			2718	40

BOSTON, *March* 31, 1843.

Inventory of Mdse. and Real Estate unsold, present value.				
1200 bbls. super. Flour, ... $6.00	7200			
20 hhds. Porto Rico Sugar, 25108 lbs., ... @ 6	1506	48		
517 casks Raisins, ... " 3.00	1551			
100 bags Java Coffee, 11521, . " 12	1382	52		
300 boxes Bunch Malaga Raisins, " 1.20	360			
	12000			
Real Estate, Pemberton Square, valued at	14100			
Real Estate, India Wharf, ...	16000			
Real Estate, 174 Washington Street, . .	8000			
Real Estate, Washington Square, N. York,	13000			
Land at Jamaica Plain, ...	2400			
Land in Essex Co., Vermont, ...	6000			
50 shares Boston and Providence R. R., .	4750			

1

Dr. BOSTON, *Jan.* 2, 1843. *Cr.*

	SUNDRIES . . . . *To Sundries.*			
4	Cash, ...	45000		
3	Bills Receivable, ...	18000		
5	Real Estate, Pemberton Square, ...	14100		
5	" " " India Wharf, ...	16000		
5	Ship Don Juan, ...	16000		
4	Merchandise, ...	40200		
5	100 shares Boston & Providence Railroad, ...	9600		
5	Edward Bates, ...	700		
6	Geo. H. Blanchard, ...	580		
6	Saml. R. Blake, ...	400		
6	Humphrey Webb & Co., ...	320		
6	S. S. Pierce, ...	100		161000
1	Benjamin Wood, Stock Acct.,	58100		
1	Henry Lincoln, " "	55600		
1	D. B. p. 1. Columbus Frothingham, "	47300		161000
	"			
	SUNDRIES . . . . *To Sundries.*			
1	Benjamin Wood, Stock Acct., ...	30200		
1	Henry Lincoln, " "	10800		41000
3	Bills Payable, ...	21400		
7	Thos. H. Perkins, Jr., . .	3000		
7	Benj. Burgess & Sons, . .	10200		
7	Great Falls Manf. Co., . .	3600		
7	Abram French, ...	500		
8	D. B. p. 1. Dane & Dana, ...	2300		41000

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4	SUNDRIES . . . . . *To Mdse.*					
4	Cash, ...		2310	42		
6	Geo. H. Blanchard, ...		2551	84		
3	Bills Receivable, ... S. B. p. 1.		2500	35	7362	61
	"					
8	BOSTON BANK,					
3	D. B. p. 2.	To Bills Receivable, .			10600	
	"					
4	SUNDRIES . . . . . *To Mdse.*					
8	Alexander Anderson, Mobile, ...		6750			
8	Shipment to New Orleans, . . D. B. p. 2.		7424		14174	
	"					
7	GREAT FALLS MANF. CO.					
5	D. B. p. 2.	To Edward Bates, . .			1200	
	"					
4	MDSE. . . . . *To Sundries.*					
6		Humphrey Webb & Co.,	1142	20		
4		Cash, ...	734	14		
9		Silas Pierce & Co., . .	2225	56		
9	I. B. p. 1.	Wm. Burrage, . . .	220	50	4322	40
	12					
7	GREAT FALLS MANF. CO.					
5	D. B. p. 3.	To Boston & Prov. R. R.			4850	
	13					
9	CONSIGNMENT TO LONDON,					
4	D. B. p. 3.	To Mdse., ...			12360	
	25					
3	SUNDRIES . . . . *To Bills Payable.*					
9	Mdse. Co. A, ...		2461	24		
10	C. W. Cartwright, ... D. B. p. 3.		2461	24	4922	48

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Dr. BOSTON, *Jan.*, 1843. *Cr.*

4	CASH,					
8	P. C. B. p. 1.	To Boston Bank, .			2200	
	"					
4	SUNDRIES	*To Cash.*				
8	Shipment to New Orleans, . .	5th, . . .	190	48		
8	Alexr. Anderson, Mobile, . .	" . . .	36			
2	Charges, ...	10th, . . .	55			
2	"	31st, . . .	65	50		
9	Consignment to London, .	13th, . . .	18	40		
3	Bills Payable, ...	19th, . . .	5000			
13	C. Frothingham, ...	31st, . . .	200			
14	Richard Blake, ...	" . . .	35			
10	Benj. Nason, ...	" . . .	50			
10	Joseph Finlay, ...	"P.C.B.p.1.	50		5700	38
	Feb. 1.					
8	DANE & DANA,					
9	D. B. p. 3.	To Mdse. Co. A., .			2851	88
	6					
10	JAS. HOTINGUER, Jamaica,	*To Sundries.*				
4		Cash, ...	16336			
2	D. B. p. 4.	Commission, . . .	406	88	16742	88
	"					
4	CASH,					
10	D. B. p. 4.	To Jas. Hotinguer, .			17000	
	"					
11	JAS. O'CONNELL, Dublin,	*To Sundries.*				
4		Mdse., ...	469			
2		Commission, . . .	4	69		
2	D. B. p. 4.	Charges, ...	2	75	476	44

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8	SUNDRIES *To Alexr. Anderson, Mobile.*					
4	Cash, ...		2250			
3	Interest, ... D. B. p. 4.		750		3000	
	8					
16	SUNDRIES *To Rogers & Sons' Sales.*					
6	Saml. R. Blake, ...		220			
11	John Patterson, ...		130			
11	H. Hovey & Co. . . . . C. S. B. p. 1.		130		480	
	"					
3	BILLS RECEIVABLE . . . *To Sundries.*					
4	Cash, ...		2000			
3	D. B. p. 5. Interest, ...		140		2140	
	"					
11	BENNOCH, FOGG & SHANNON,					
3	D. B. p. 5. To Bills Payable, .				500	
	"					
12	MDSE. CO. B.					
3	D. B. p. 5. To Bills Payable, .				6024	
	15					
12	SUNDRIES . . . . *To Mdse. Co. B.*					
8	Dane & Dana, ...		1875			
6	S. S. Pierce, ... D. B. p. 5, 6.		1875		3750	
	"					
4	CASH,					
12	C. S. B. p. 1. To Brown & Co.'s sales,				2728	50
	"					
12	BROWN & CO.'S SALES *To Sundries.*					
4	Cash, ...		36	04		
2	Commission, . . .		65	45		
17	C. S. B. p. 1. J. W. Brown & Co.,		2627	01	2728	50
	20					
6	SUNDRIES . . . . *To S. R. Blake.*					
4	Cash, ...		248			
2	Profit and Loss, ... D. B. p. 6.		372		620	

Dr. BOSTON, *Feb.* 20, 1843. *Cr.*

5	SUNDRIES . . . *To Ship Don Juan.*					
3	Bills Payable, ...		600			
3	Bills Receivable, ...		6000			
12	Land in Essex county, Vt., ...		6000			
4	Cash, ... D. B. p. 6.		4400		17000	
	"					
4	CASH . . . . . *To Sundries.*					
8	P. C. B. p. 1.	Boston Bank, Feb. 18.	2500			
12	C. S. B. p. 2.	Jones's sales, " 20.	2313	25	4813	25
	"					
12	JONES'S SALES . . . . *To Sundries.*					
4		Cash, ...	212	71		
2		Commission, . . .	57	82		
17	C. S. B. p. 2.	J. D. Jones, . . .	2042	72	2313	25
	28					
4	CASH . . . . . *To Sundries.*					
8	P. C. B. p. 1.	Boston Bank, ...	5900			
13	C. S. B. p. 3.	Harrod & Darling's sales,	1211	04	7111	04
	"					
13	HARROD & DARLING'S SALES *To Sundries.*					
4		Cash, ...	49			
2		Commission, . . .	60	55		
18	C. S. B. p. 3.	Harrod & Darling, .	1101	49	1211	04
	"					
4	SUNDRIES . . . . . *To Mdse.*					
4	Cash, ...		1723	36		
3	Bills Receivable, ...		200			
5	Edward Bates, ... S. B. p. 2.		848	25	2771	61
	"					
4	MDSE. . . . . *To Sundries.*					
18		Edwards & Stoddard,	300	96		
4		Cash, ...	1359	76		
13	I. B. p. 2.	Seth Bemis & Son, .	1146	60	2807	32

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4	SUNDRIES . . . . . *To Cash.*					
3	Bills Payable, 10th, 11th, 22d, ...	8300				
4	Mdse., . . . 11th, ...	441				
2	Charges, . . . 28th, ...	53				
13	Benj. Wood, . "	300				
13	C. Frothingham, "	200				
10	B. Nason, . . "	100				
10	J. Finlay, . . "	50				
14	Rich. Blake, . " . . . P. C. B. p. 1.	35			9479	
	March 1.					
4	MDSE. . . . . *To Sundries.*					
6	Humphrey Webb & Co.,	1066	50			
14	Charles Sinclair, . . .	1981	90			
14	I. B. p. 3. Hall Brothers, . . .	5759	57		8807	97
	4					
4	MDSE.,					
12	D. B. p. 7. To Mdse. Co. B., .				1410	
	"					
3	BILLS PAYABLE,					
4	P. C. B. p. 1. To Cash, . . .				600	
	8					
3	BILLS PAYABLE,					
4	P. C. B. p. 1. To Cash, . . .				5000	
	"					
	SUNDRIES . . . . . *To Sundries.*					
3	Bills Payable, ...	1500				
4	Cash, ...	1058			2558	
12	Mdse. Co. B., . .	2535				
3	D. B. p. 7. Interest, ...	23			2558	
	10					
4	MDSE.,					
6	D. B. p. 7. To Humphrey Webb & Co.,				320	

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8	DANE & DANA,					
12	D. B. p. 7.	To Mdse. Co. B., . .			1200	
	"					
14	HARTWELL, LAWRENCE & Co., N. Orleans,					
8	Acct. Sales rendered this day,					
	D. B. p. 7.	To Shipt. to N. O.,			8200	
	14					
4	CASH,					
15	C. S. B. p. 4.	To Monroe's sales, .			1565	60
	"					
15	MONROE'S SALES . . .	*To Sundries.*				
2		Charges, ...	7	50		
2		Commission, . . .	78	28		
4	C. S. B. p. 4.	Cash, ...	1479	82	1565	60
	18					
18	CASH,					
15	C. S. B. p. 5.	To Hall Brothers' sales,			6822	65
	"					
15	HALL BROTHERS' SALES .	*To Sundries.*				
2		Commission, . . .	170	56		
18		Cash, ...	32	10		
14	C. S. B. p. 5.	Hall Brothers, . .	6619	99	6822	65
	"					
16	SUNDRIES .	*To Rogers & Sons' Sales.*				
5	Edward Bates, ...		250			
15	John McCall, ...		62	50		
15	Saml. Barton & Co., ...		120			
18	Cash, ...	C. S. B. p. 6.	227	50	660	

Dr. BOSTON, *Mar.* 18, 1843. *Cr.*

16	ROGERS & SONS' SALES *To Sundries.*					
18		Cash, ...	22	81		
2		Commission, . . .	28	50		
16	C. S. B. p. 6.	Wm. Rogers & Sons,	1088	69	1140	
	20					
4	SUNDRIES . . . . . *To Mdse.*					
18	Cash, ...		9656	50		
16	Orlando Tompkins, ...		600	80		
16	Tiffany, Fite & Co., ... S. B. p. 3.		1319	50	11576	80
	"					
18	CASH . . . . . *To Sundries.*					
16	S. B. p. 3.	Tiffany, Fite & Co.,	1000			
12	D. B. p. 8.	Mdse. Co. B., . . .	4067		5067	
	"					
4	MDSE.,					
7	I. B. p. 4.	To Abram French, .			240	75
	"					
12	MDSE. Co. B. . . . . *To Sundries.*					
2		Commission, . . .	129	02		
17		Wm. Loring, . . .	6416	49		
2	D. B. p. 8.	Profit and Loss, . .	392	49	6938	
	"					
17	WM. LORING,					
18	P. C. B. p. 1.	To Cash, ...			6416	49

Dr. BOSTON, *Mar.* 20, 1843. *Cr.*

8	DANE & DANA,					
4	D. B. p. 8.	To Mdse., ...			600	
	"					
18	CASH . . . . . *To Sundries.*					
11	P. C. B. p. 1.	John Patterson, . .	130			
11	" " " " "	H. Hovey & Co., .	130			
15	" " " " 2.	J. McCall, ...	62	50		
15	" " " " "	Saml. Barton & Co.,	120		442	50
	"					
18	SUNDRIES . . . . . *To Cash.*					
16	Wm. Rogers & Sons, Baltimore, ...		1088	69		
14	Hall Brothers, ...		5759	57		
17	J. D. Jones, ...		2042	72		
17	J. W. Brown & Co., ...		2627	01		
18	Edwards & Stoddard, ...		300	96		
9	Wm. Burrage, ...	P. C. B. p. 1.	220	50	12039	45
	"					
4	SUNDRIES . . . . . *To Mdse.*					
6	S. S. Pierce, ...		1975			
8	Dane & Dana, ...	D. B. p. 8.	575		2550	
	31					
2	CHARGES . . . . . *To Sundries.*					
10		Benj. Nason, . . .	250			
10		J. Finlay, ...	150			
14	D. B. p. 8.	R. Blake, ...	105		505	
	"					
16	SUNDRIES . . . . *To Mary French.*					
17	Land at Jamaica Plain, ...		2400			
18	Real Estate, 174 Washington Street, . . .		8000			
18	" " Washington Square, New York,	D. B. p. 9.	13000		23400	

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17	CONSIGNMENT TO BOURDEAUX *To Sundries.*						
8		Dane & Dana, . .	3675				
18		Cash, ...	3866	37			
14	D. B. p. 9.	Hartwell, Lawrence & Co.,	4844	16	12385	53	
	"						
18	CASH . . . . . *To Sundries.*						
6		Geo. H. Blanchard, .	3131	84			
6	P. C. B. p. 2.	S. S. Pierce, . . .	3950		7081	84	
	"						
18	SUNDRIES . . . . . *To Cash.*						
7	B. Burgess & Sons, ...		6000				
14	Charles Sinclair, ...		1981	90			
14	Hartwell, Lawrence & Co.,	P. C. B. p. 2.	312	25	8294	15	
	"						
9	SILAS PIERCE & Co.						
9	D. B. p. 9.	To Mdse. Co. A., .			2327	76	
	"						
9	MDSE. CO. A. . . . . *To Sundries.*						
10		C. W. Cartwright, .	2589	82			
2	D. B. p. 9.	Profit and Loss, .	128	58	2718	40	
	"						
18	SUNDRIES . . . . . *To Cash.*						
2	Charges, ...		317	50			
10	C. Frothingham, ...		100				
10	B. Wood, ...		100				
10	B. Nason, ...		100				
10	J. Finlay, ...		50				
14	R. Blake, ...	P. C. B. p. 2.	35		702	50	
	"						
3	SUNDRIES . . . . . *To Interest.*						
	To close the following accounts: —						
13	B. Wood, for Interest on $300, 1 mo.,		1	50			
13	C. Frothingham, " " 200, 2 " .		2				
13	" " " " 200, 1 " .		1		4	50	
	"						
3	INTEREST . . . . . *To Sundries.*						
1	B. Wood, Stock Acct. int. on $27900, 3 mo.		418	50			
1	H. Lincoln, " " " 44800, 3 "		672				
1	C. Frothingham, " " " 47300, 3 "		709	50	1800		

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Dr. BENJAMIN WOOD, (Stock Account.) *Cr.*

1843.					1843.				
Jan. 2	To Sundries,	1	30200		Jan. 2	By Sundries,	1	58100	
Mh.31	" B. Wood,	13	401	50	Mh.31	" Interest,	10	418	50
" "	" Bal. Leg. B.	1	29005	72	" "	" Profit & L.	11	1088	72
			59607	22				59607	22

HENRY LINCOLN, (Stock Account.)

1843.					1843.				
Jan. 2	To Sundries,	1	10800		Jan. 2	By Sundries,	1	55600	
Mh.31	" Bal. Leg. B.	1	47220	20	Mh.31	" Interest,	10	672	
					" "	" Profit & L.	11	1748	20
			58020	20				58020	20

COLUMBUS FROTHINGHAM, (Stock Account.)

1843.					1843.				
Mh.31	To C. Froth.,	13	503		Jan. 2	By Sundries,	1	47300	
" "	" Bal. Leg. B.	1	49352	25	Mh.31	" Interest,	10	709	50
					" "	" Profit & L.	11	1845	75
			49855	25				49855	25

2

Dr. PROFIT & LOSS. *Cr.*

1843.					1843.				
Fe. 20	To S.R.Blake,	4	372		Mh.20	By Mdse.Co.B.	8	392	49
Mh.31	" Charges, .	2	985	75	" 31	" " " A.	10	128	58
" "	" Interest, .	3	2382	50	" "	" Commiss'n,	2	1001	75
" "	" B. Wood,	1	1088	72	" "	" Mdse., .	4	5314	58
" "	" H.Lincoln,	1	1748	20	" "	" Ship Don J.	5	1000	
" "	" C.Froth'm,	1	1845	75	" "	" Shipt. N. O.	8	585	52
			8422	92				8422	92

CHARGES.

1843.					1843.				
Jan.	To Cash, . .	3	55		Feb. 6	By J.O'Connell	3	2	75
"	" " . .	3	65	50	Mh.14	" Munroe's S.	7	7	50
Feb.	" " . .	6	53		" 31	" Profit & L.	2	985	75
Mh.31	" Sundries,	9	505						
" "	" Cash, . .	10	317	50					
			996					996	

COMMISSION.

1843.					1843.				
Mh.31	To Profit & L.	2	1001	75	Feb. 6	By J.Hoting'er	3	406	88
					" "	" J.O'Connell	3	4	69
					" 15	" Br.&Co's S.	4	65	45
					" 20	" Jones's S. .	5	57	82
					" 28	" H. & D.'s S.	5	60	55
					Mh.14	" Munroe's S.	7	78	28
					" 18	" Hall Bro. S.	7	170	56
					" "	" R.&Sons'S.	8	28	50
					" 20	" Mdse. Co.B.	8	129	02
			1001	75				1001	75

Dr. BILLS RECEIVABLE. *Cr.*

1843.					1843.				
Jan. 2	To Sundries,	1	18000		Jan. 5	By Bost. Bank,	2	10600	
" 5	" Mdse., .	2	2500	35	Mh. 31	" Bal. Leg. B.	1	18240	35
Feb. 8	" Sundries,	4	2140						
" 20	" Ship Don J.	5	6000						
" 28	" Mdse., .	5	200						
			28840	35				28840	35

BILLS PAYABLE.

1843.					1843.				
Jan.	To Cash, .	3	5000		Jan. 2	By Sundries,	1	21400	
Fe. 20	" Ship Don J.	5	600		" 25	" "	2	4922	48
"	" Cash, . .	6	8300		Feb. 8	" Ben., F. & S.	4	500	
Mh. 4	" " . .	6	600		" "	" Mdse. Co. B.	4	6024	
" 8	" " . .	6	5000						
" "	" Sundries,	6	1500						
" 31	" Bal. Leg. B.	1	11846	48					
			32846	48				32846	48

INTEREST.

1843.					1843.				
Feb. 6	To A. And'son,	4	750		Feb. 8	By Bills Rec.	4	140	
Mh. 31	" Sundries,	10	1800		Mh. 8	" Sundries,	6	23	
					" 31	" "	10	4	50
					" "	" Profit & L.	2	2382	50
			2550					2550	

Dr. CASH. *Cr.*

1843.					1843.				
Jan. 2	To Sundries, .	1	45000		Jan. 5	By Mdse., . .	2	734	14
" 5	" Mdse., . .	2	2310	42	" "	" Sundries, .	3	5700	38
" "	" Boston Bank	3	2200		Feb. 6	" J. Hotinguer	3	16336	
Feb. 6	" J. Hotinguer	3	17000		" 8	" Bills Rec.,	4	2000	
" "	" A. Anderson	4	2250		" 15	" Brown & Co.	4	36	04
" 15	" Brown & Co.	4	2728	50	" 20	" Jones's Sales	5	212	71
" 20	" S. R. Blake,	4	248		" 28	" Harrod & D.	5	49	
" "	" Ship D. Juan	5	4400		" "	" Mdse., . .	5	1359	76
" "	" Sundries, .	5	4813	25	" "	" Sundries, .	6	9479	
" 28	" " .	5	7111	04	Mh. 4	" Bills Pay., .	6	600	
" "	" Mdse., . .	5	1723	36	" 8	" " " .	6	5000	
Mh. 8	" Sundries, .	6	1058		" 14	" Munroe, .	7	1479	82
" 14	" Munroe, .	7	1565	60	" "	" Bal. to fol. 18		49421	32
			92408	17				92408	17

MERCHANDISE.

1843.					1843.				
Jan. 2	To Sundries, .	1	40200		Jan. 5	By Sundries, .	2	7362	61
" 5	" " .	2	4322	40	" "	" " .	2	14174	
Fe. 28	" " .	5	2807	32	" 13	" Const, . .	2	12360	
" "	" Cash, . .	6	441		Feb. 6	" J. O'Connell	3	469	
Mh. 1	" Sundries, .	6	8807	97	" 28	" Sundries, .	5	2771	61
" 4	" Mdse. Co. B.	6	1410		Mh. 20	" " .	8	11576	80
" 10	" H. W. & Co.	6	320		" "	" Dane & Dana	9	600	
" 20	" Ab. French,	8	240	75	" "	" Sundries, .	9	2550	
" 31	" Prof. & Loss,	2	5314	58	" 31	" Bal. Leg. B.,	2	12000	
			63864	02				63864	02

Dr. REAL ESTATE, PEMBERTON SQUARE. *Cr.*

1843.					1843.				
Jan. 2	To Sundries,	1	14100		Mh.31	By Bal. Leg.B.	2	14100	

REAL ESTATE, INDIA WHARF.

1843.					1843.				
Jan. 2	To Sundries,	1	16000		Mh.31	By Bal. Leg.B.	2	16000	

SHIP DON JUAN.

1843.					1843.				
Jan. 2	To Sundries,	1	16000		Fe. 20	By Sundries,	5	17000	
Mh.31	" Profit & L.	2	1000						
			17000					17000	

BOSTON & PROVIDENCE RAILROAD.

1843.					1843.				
Jan. 2	To Sundries,	1	9600		Jan.12	By G. F. M.Co.	2	4850	
					Mh.31	" Bal. Leg.B.	2	4750	
			9600					9600	

EDWARD BATES.

1843.					1843.				
Jan. 2	To Sundries,	1	700		Jan. 5	By G. F.M.Co.	2	1200	
Fe. 28	" Mdse., .	5	848	25	Mh.31	" Bal. Leg.B.	2	598	25
Mh.18	" R. & Sons,	7	250						
			1798	25				1798	25

6

Dr. GEORGE H. BLANCHARD. *Cr.*

1843.					1843.				
Jan. 2	To Sundries, .	1	580		Mh.31	By Cash, . .	10	3131	84
" 5	" Mdse., . .	2	2551	84					
			3131	84				3131	84

SAMUEL R. BLAKE.

1843.					1843.				
Jan. 2	To Sundries, .	1	400		Fe. 20	By Sundries,	4	620	
Feb. 8	" R. & Sons,.	4	220						
			620					620	

HUMPHREY, WEBB & CO.

1843.					1843.				
Jan. 2	To Sundries, .	1	320		Jan. 5	By Mdse., . .	2	1142	20
Mh.31	" Bal. Leg. B.	2	2208	70	Mh. 1	" " . .	6	1066	50
					" 10	" " . .	6	320	
			2528	70				2528	70

S. S. PIERCE.

1843.					1843.				
Jan. 2	To Sundries, .	1	100		Mh.31	By Cash, . .	10	3950	
Fe. 15	" Mdse. Co.B.	4	1875						
Mh.20	" Mdse., . .	9	1975						
			3950					3950	

Dr. THOMAS H. PERKINS, JR. *Cr.*

1843.					1843.				
Mh.31	To Bal. Leg. B.	3	3000		Jan. 2	By Sundries,	1	3000	

BENJAMIN BURGESS & SONS.

1843.					1843.				
Mh.31	To Cash, . .	10	6000		Jan. 2	By Sundries,	1	10200	
" "	" Bal. Leg. B.	3	4200						
			10200					10200	

GREAT FALLS MANF. CO.

1843.					1843.				
Jan. 5	To Ed. Bates,	2	1200		Jan. 3	By Sundries,	1	3600	
" 12	" B.&P.R.R.	2	4850		Mh.31	" Bal. Leg. B.	3	2450	
			6050					6050	

ABRAM FRENCH.

1843.					1843.				
Mh.31	To Bal. Leg. B.	3	740	75	Jan. 2	By Sundries,	1	500	
					Mh.20	" Mdse., .	8	240	75
			740	75				740	75

Dr. DANE & DANA. *Cr.*

1843.					1843.				
Feb. 1	To Mds. Co. A.	3	2851	88	Jan. 2	By Sundries,	1	2300	
" 15	" Mdse., .	4	1875		Mh. 31	" Const. to B.	10	3675	
Mh. 10	" Mds. Co. B.	7	1200		" "	" Bal. Leg. B	3	1126	88
" 20	" Mdse., .	9	600						
" "	" " .	9	575						
			7101	88				7101	88

BOSTON BANK.

1843.					1843.				
Jan. 5	To Bills Rec.,	2	10600		Jan.	By Cash, .	3	2200	
					Fe. 20	" " .	5	2500	
					" 28	" " .	5	5900	
			10600					10600	

ALEXANDER ANDERSON, (Mobile.)

1843					1843.				
Jan. 5	To Mdse., .	2	6750		Feb. 6	By Sundries,	4	3000	
" "	" Cash, .	3	36		Mh. 31	" Bal. Leg. B.	3	3786	
			6786					6786	

SHIPMENT TO NEW ORLEANS.

1843.					1843.				
Jan. 5	To Mdse., .	2	7424		Mh. 10	By H.L.&Co.	7	8200	
" "	" Cash, .	3	190	48					
Mh. 31	" Profit & L.	2	585	52					
			8200					8200	

Dr. SILAS PIERCE & CO. *Cr.*

1843.					1843.				
Mh.31	To Mds. Co. A.	10	2327	76	Jan. 5	By Mdse., .	2	2225	56
					Mh.31	" Bal. Leg. B.	4	102	20
			2327	76				2327	76

WILLIAM BURRAGE.

1843.					1843.				
Mh.20	To Cash, .	9	220	50	Jan. 5	By Mdse., .	2	220	50

CONSIGNMENT TO LONDON.

1843.					1843.				
Jan. 13	To Mdse., .	2	12360		Mh.31	By Bal. Leg. B.	4	12378	40
" "	" Cash, .	3	18	40					
			12378	40				12378	40

MERCHANDISE CO. A.

1843.					1843.				
Jan. 25	To Bills Pay.,	2	2461	24	Feb. 1	By Dane & D.,	3	2851	88
Mh.31	" Sundries,	10	2718	40	Mh.31	" S.P. & Co.	10	2327	76
			5179	64				5179	64

Dr. C. W. CARTWRIGHT. *Cr.*

1843.					1843.				
Jan.25	To Bills Pay.,	2	2461	24	Mh.31	By Mds.Co.A.	10	2589	82
Mh.31	" Bal. Leg.B.	4	128	58					
			2589	82				2589	82

BENJAMIN NASON.

1843.					1843.				
Jan.31	To Cash, .	3	50		Mh.31	By Charges,	9	250	
Fe. 28	" " .	6	100						
Mh.31	" " .	10	100						
			250					250	

JAMES HOTINGUER, (Jamaica.)

1843.					1843.				
Feb. 6	To Sundries,	3	16742	88	Feb. 6	By Cash, .	3	17000	
Mh.31	" Bal.Leg.B.	4	257	12					
			17000					17000	

JOSEPH FINLAY.

1843.					1843.				
Jan.31	To Cash, .	3	50		Mh.31	By Charges,	9	150	
Fe. 28	" " .	6	50						
Mh.31	" " .	10	50						
			150					150	

Dr. JAMES O'CONNELL, (Dublin.) *Cr.*

1843. Feb. 6	To Sundries,	3	476	44	1843. Mh.31	By Bal.Leg.B.	4	476	44

JOHN PATTERSON.

1843. Feb. 8	To R.&S.Sal.	4	130		1843. Mh.20	By Cash, .	9	130	

H. HOVEY & CO.

1843. Feb. 8	To R.&S.Sal.	4	130		1843. Mh.20	By Cash, .	9	130	

BENNOCH, FOGG & SHANNON.

1843. Feb. 8	To Bills Pay.,	4	500		1843. Mh.31	By Bal.Leg.B.	4	500	

Dr. MDSE. CO. B. *Cr.*

1843.					1843.				
Feb. 8	To Bills Pay.,	4	6024		Fe. 15	By Sundries,	4	3750	
Mh. 18	" Sundries,		6938		Mh. 4	" Mdse., .	6	1410	
					" 8	" Sundries,	6	2535	
					" 10	" Dane & D.	7	1200	
					" 20	" Cash, . .	8	4067	
			12962					12962	

BROWN & CO.'S SALES.

1843.					1843.				
Fe. 15	To Sundries,	4	2728	50	Fe. 15	By Cash, .	4	2728	50

LAND IN ESSEX CO., VT.

1843.					1843.				
Fe. 20	To Ship Don J.	5	6000		Mh. 31	By Bal. Leg. B.	5	6000	

JONES'S SALES.

1843.					1843.				
Fe. 20	To Sundries,	5	2313	25	Fe. 20	By Cash, .	5	2313	25

Dr. HARROD & DARLING'S SALES. *Cr.*

1843. Fe. 28	To Sundries,	5	1211	04	1843. Fe. 28	By Cash, .	5	1211	04

SETH BEMIS & SON.

1843. Mh.31	ToBal.Leg.B.	5	1146	60	1843. Fe. 28	By Mdse., .	5	1146	60

BENJAMIN WOOD. (Private Account.)

1843. Fe. 28	To Cash, .	6	300		1843. Mh.31	By StockAcc.	1	401	50
Mh.31	" " .	10	100						
" "	" Interest,	10	1	50					
			401	50				401	50

C. FROTHINGHAM. (Private Account.)

1843. Jan.31	To Cash, .	3	200		1843. Mh.31	By StockAcc.	1	503	
Fe. 28	" " .	6	200						
Mh.31	" " .	10	100						
" "	" Interest,	10	3						
			503					503	

Dr. RICHARD BLAKE. *Cr.*

1843.					1843.				
Jan.31	To Cash, .	3	35		Mh.31	By Charges,	9	105	
Fe. 28	" " .	6	35						
Mh.31	" " .	10	35						
			105					105	

CHARLES SINCLAIR.

1843.					1843.				
Mh.31	To Cash, .	10	1981	90	Mh. 1	By Mdse., .	6	1981	90

HALL BROTHERS.

1843.					1843.				
Mh.20	To Cash, .	9	5759	57	Mh. 1	By Mdse., .	6	5759	57
" 31	" Bal.Leg.B.	5	6619	99	" 18	" H.B. Sales,	7	6619	99

HARTWELL, LAWRENCE & CO., (New Orleans.)

1843.					1843.				
Mh.10	To Shipt.N.O.	7	8200		Mh.25	By Const.to B.	10	4844	16
" 31	" Cash, .	10	312	25	" 31	" Bal.Leg.B.	5	3668	09
			8512	25				8512	25

Dr. MUNROE'S SALES. *Cr.*

1843. Mh.14	To Sundries,	7	1565	60	1843. Mh.14	By Cash, .	7	1565	60

HALL BROTHERS' SALES.

1843. Mh.18	To Sundries,	7	6822	65	1843. Mh.18	By Cash, .	7	6822	65

JOHN McCALL.

1843. Mh.18	To R.&S.Sal.	7	62	50	1843. Mh.20	By Cash, .	9	62	50

SAMUEL BARTON & CO.

1843. Mh.18	To R.&S.Sal.	7	120		1843. Mh.20	By Cash, .	9	120	

Dr. ROGERS & SONS' SALES. *Cr.*

1843. Mh.18	To Sundries, .	8	1140		1843. Feb. 8	By Sundries, .	4	480	
					Mh.18	" " .	7	660	
			1140					1140	

WILLIAM ROGERS & SONS, (Baltimore.)

1843. Mh.20	To Cash, . .	8	1088	69	1843. Mh.18	By R. & Sons,	8	1088	69

ORLANDO TOMPKINS.

1843. Mh.20	To Mdse., .	8	600	80	1843. Mh.31	By Bal. Leg.B.	5	600	80

TIFFANY, FITE & CO., (Baltimore.)

1843. Mh.20	To Mdse., .	8	1319	50	1843. Mh.20	By Cash, . .	8	1000	
					" 31	" Bal. Leg.B.	5	319	50
			1319	50				1319	50

MARY FRENCH.

1843. Mh.31	To Bal. Leg.B.	6	23400		1843. Mh.31	By Sundries, .	9	23400	

Dr. WILLIAM LORING. *Cr.*

1843. Mh.20	To Cash, .	8	6416	49	1843. Mh.20	By Mdse. Co. B	8	6416	49

J. D. JONES.

1843. Mh.20	To Cash, .	9	2042	72	1843. Fe. 20	By Jones's Sal.	5	2042	72

J. W. BROWN & CO.

1843. Mh.20	To Cash, .	9	2627	01	1843. Fe. 15	By Bro. & Co.	4	2627	01

LAND AT JAMAICA PLAIN.

1843. Mh.31	To M. French,	9	2400		1843. Mh.31	By Bal. Leg. B.	6	2400	

CONSIGNMENT TO BOURDEAUX.

1843. Mh.31	To Sundries,	10	12385	53	1843. Mh.31	By Bal. Leg. B.	6	12385	53

Dr. REAL ESTATE, 174 WASHINGTON ST. *Cr.*

1843. Mh.31	ToM.French,	9	8000		1843. Mh.31	By Bal.Leg.B.	6	8000	

REAL ESTATE, WASHINGTON SQUARE, N. Y.

1843. Mh.31	ToM.French,	9	13000		1843. Mh.31	By Bal.Leg.B.	6	13000	

HARROD & DARLING, (New Orleans.)

1843. Mh.31	ToBal.Leg.B.	6	1101	49	1843. Fe. 28	By H.&D's S.	5	1101	49

EDWARDS & STODDARD.

1843. Mh.20	To Cash, .	9	300	96	1843. Fe. 28	By Mdse., .	5	300	96

CASH.

1843. Mh.13	ToBal. br.fr.f.	4	49421	32	1843. Mh.18	By Hall Bro.,	7	32	10
" 18	" Hall Bro.,	7	6822	65	" "	" R. & Sons,	8	22	81
" "	" R.& Sons,	7	227	50	" 20	" W. Loring,	8	6416	49
" 20	" Mdse., .	8	9656	50	" "	" Sundries,	9	12039	45
" "	" Sundries,	8	5067	00	" 31	" Const.to B.	10	3866	37
" "	" "	9	442	50	" "	" Sundries,	10	8294	15
" 25	" "	10	7081	84	" "	" "	10	702	50
					" "	" Bal.Leg.B.	1	47345	44
			78719	31				78719	31

Trial Balance, for Jan., 1843.

		Drs.		Crs.	
1	B. Wood, Stock Acct.,			27900	
1	H. Lincoln, " "			44800	
1	C. Frothingham, "			47300	
2	Charges,	120	50		
3	Bills Receivable,	9900	35		
3	Bills Payable,			21322	48
4	Cash,	43075	90		
4	Mdse.,	10625	79		
5	Real Estate, Pemberton Square,	14100			
5	Real Estate, India Wharf,	16000			
5	Ship Don Juan,	16000			
5	Boston and Providence R. R.,	4750			
5	Edward Bates,			500	
6	George H. Blanchard,	3131	84		
6	Samuel R. Blake,	400			
6	Humphrey, Webb & Co.,			822	20
6	S. S. Pierce,	100			
7	Thomas H. Perkins, Jr.,			3000	
7	B. Burgess & Sons,			10200	
7	Great Falls Manf. Co.	2450			
7	Abram French,			500	
8	Dane & Dana,			2300	
8	Boston Bank,	8400			
8	A. Anderson,	6786			
8	Shipment to New Orleans,	7614	48		
9	Silas Pierce & Co.,			2225	56
9	William Burrage,			220	50
9	Consignment to London,	12378	40		
9	Mdse. Co. A.,	2461	24		
10	C. W. Cartwright,	2461	24		
10	B. Nason,	50			
10	J. Finlay,	50			
13	C. Frothingham,	200			
14	R. Blake,	35			
		161090	74	161090	74

Trial Balance, for Feb., 1843.

		Drs.		Crs.	
2	Profit and Loss,	372			
2	Charges,	50	25		
2	Commission,			595	39
3	Bills Receivable,	8340			
3	Bills Payable,	2376			
3	Interest,	610			
4	Cash,	10801	64		
4	Mdse.,	7	71		
5	Ship Don Juan,			17000	
5	Edward Bates,	848	25		
6	Samuel R. Blake,			400	
6	S. S. Pierce,	1875			
8	Dane & Dana,	4726	88		
8	Boston Bank,			8400	
8	Alexander Anderson,			3000	
9	Mdse. Co. A.,			2851	88
10	B. Nason,	100			
10	J. Hotinguer,			257	12
10	J. Finlay,	50			
11	J. Patterson,	130			
11	J. O'Connell,	476	44		
11	H. Hovey & Co.,	130			
11	Bennoch, Fogg & Shannon,	500			
12	Mdse. Co. B.,	2274			
12	Land in Essex Co., Vt.,	6000			
13	Seth Bemis & Son,			1146	60
13	B. Wood,	300			
13	C. Frothingham,	200			
14	R. Blake,	35			
16	Rogers & Sons' Sales,			480	
17	J. D. Jones,			2042	72
17	J. W. Brown & Co.,			2627	01
18	Harrod & Darling,			1101	49
18	Edwards & Stoddard,			300	96
		40203	17	40203	17

Trial Balance, for March, 1843.

		Drs.		Crs.	
2	Profit and Loss,			521	07
2	Charges,	815			
2	Commission,			406	36
3	Bills Payable,	7100			
3	Interest,			23	
4	Cash,			6532	10
4	Mdse.,			3948	08
5	Edward Bates,	250			
6	George H. Blanchard,			3131	84
	. . . . .				
6	Humphrey, Webb & Co.,			1386	50
6	S. S. Pierce,			1975	
7	Benj. Burgess & Sons,	6000			
7	Abram French,			240	75
8	Dane & Dana,			1300	
8	Shipment to New Orleans,			8200	
9	S. Pierce & Co.,	2327	76		
9	William Burrage,	220	50		
9	Mdse. Co. A.,	390	64		
10	C. W. Cartwright,			2589	82
10	B. Nason,			150	
10	J. Finlay,			100	
11	J. Patterson,			130	
11	Hovey & Co.,			130	
12	Mdse. Co. B.,			2274	
13	B. Wood,	100			
13	C. Frothingham,	100			
14	R. Blake,			70	
14	Hall Brothers,			6619	99
14	Hartwell, Lawrence & Co.,	3668	09		
16	Rogers & Sons' Sales,	480			
16	O. Tompkins,	600	80		
16	Tiffany, Fite & Co.,	319	50		
16	Mary French,			23400	
17	J. D. Jones,	2042	72		
17	J. W. Brown & Co.,	2627	01		
17	Land at Jamaica Plain,	2400			
17	Consignment to Bourdeaux,	12385	53		
18	Real Estate, 174 Washington Street,	8000			
18	" " Washington Square, N. Y.,	13000			
18	Edwards & Stoddard,	300	96		
		63128	51	63128	51

Dr. BALANCE SHEET. *Cr.*

1843.					1843.				
Jan.31	To Cash, . .	1	3469	25	Jan.31	By Bills Pay.,	4	285	00
	" Mdse., .	1	3000	01		" J. Gregory,	7	6189	24
	" Bills Rec.,	2	3652	41		" Saxton & P.	7	98	63
	" W. B. Grant	2	'500	00		" Stock, . .	1	12631	14
	" Paddock, .	2	170	00					
	" R. & Wil.,	3	30	00					
	" W.P. & Co.	3	200	00					
	" C. H. & Co.	3	329	60					
	" F.&Purmot	4	162	63					
	" D.P.Morse,	4	408	73					
	" J. Shannon,	5	2086	75					
	" J.Blanch'd,	6	273	00					
	" J.Williams,	6	1650	00					
	" E. L. & Co.	7	1944	00					
	" Cotton, .	7	1229	00					
	" M. French,	7	98	63					
			19204	01				19204	01

MPANY.

Leger Folio.	TAKEN FRO	NCOLN.	C. FROTHINGHAM.		BALANCES.	
	March	OUNT.)	(STOCK ACCOUNT.)		In our favor.	Against us
		Crs.	*Drs.*	*Crs.*	*Drs.*	*Crs.*

Dr. BENJAMIN WOOD, (Stock Account.) *Cr.*

					1843. Apl. 1	By Bal. Leg. A.	1	29005	72

HENRY LINCOLN, (Stock Account.)

					1843. Apl. 1	By Bal. Leg. A.	1	47220	20

COLUMBUS FROTHINGHAM, (Stock Account.)

					1843. Apl. 1	By Bal. Leg. A.	1	49352	25

BILLS RECEIVABLE.

1843. Apl. 1	To Bal. Leg. A.	3	18240	35					

BILLS PAYABLE.

					1843. Apl. 1	By Bal. Leg. A.	3	11846	48

CASH.

1843. Apl. 1	To Bal. Leg. A.	18	47345	44					

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Dr. MERCHANDISE. *Cr.*

1843. Apl. 1	To Bal. Leg. A.	4	12000	00							

REAL ESTATE, PEMBERTON SQUARE.

1843. Apl. 1	To Bal. Leg. A.	5	14100	00							

REAL ESTATE, INDIA WHARF.

1843. Apl. 1	To Bal. Leg. A.	5	16000	00							

BOSTON & PROVIDENCE RAILROAD.

1843. Apl. 1	To Bal. Leg. A.	5	4750	00							

EDWARD BATES.

1843. Apl. 1	To Bal. Leg. A.	5	598	25							

HUMPHREY, WEBB & CO.

					1843. Apl. 1	By Bal. Leg. A.	6	2208	70		

Dr. THOMAS H. PERKINS, JR. *Cr.*

						1843. Apl. 1	By Bal. Leg. A.	7		3000	00

BENJ. BURGESS & SONS.

						1843. Apl. 1	By Bal. Leg. A.	7		4200	00

GREAT FALLS MANF. CO.

1843. Apl. 1	To Bal. Leg. A.	7		2450	00						

ABRAM FRENCH.

						1843. Apl. 1	By Bal. Leg. A.	7		740	75

DANE & DANA.

1843. Apl. 1	To Bal. Leg. A.	8		1126	88						

ALEXANDER ANDERSON, (Mobile.)

1843. Apl. 1	To Bal. Leg. A.	8		3786	00						

Dr. SILAS PIERCE & CO. *Cr.*

1843. Apl. 1	To Bal. Leg. A.	9	102	20							

CONSIGNMENT TO LONDON.

1843. Apl. 1	To Bak Leg. A.	9	12378	40							

C. W. CARTWRIGHT.

					1843. Apl. 1	By Bal. Leg. A.	10	128	58		

JAMES HOTINGUER, (Jamaica.)

					1843. Apl. 1	By Bal. Leg. A.	10	257	12		

JAMES O'CONNELL, (Dublin.)

1843. Apl. 1	To Bal. Leg. A.	11	476	44							

BENNOCH, FOGG & SHANNON.

1843. Apl. 1	To Bal. Leg. A.	11	500	00							

Dr. LAND IN ESSEX CO., VT. *Cr.*

1843. Apl. 1	To Bal. Leg. A.	12	6000	00						

SETH BEMIS & SON.

					1843. Apl. 1	By Bal. Leg. A.	13	1146	60

HALL BROTHERS.

					1843. Apl. 1	By Bal. Leg. A.	14	6619	99

HARTWELL, LAWRENCE & CO., (New Orleans.)

1843. Apl. 1	To Bal. Leg. A.	14	3668	09						

ORLANDO TOMPKINS.

1843. Apl. 1	To Bal. Leg. A.	16	600	80						

TIFFANY, FITE & CO., (Baltimore.)

1843. Apl. 1	To Bal. Leg. A.	16	319	50						

Dr. MARY FRENCH *Cr.*

					1843. Apl. 1	By Bal. Leg. A.	16	23400	00

LAND AT JAMAICA PLAIN.

1843. Apl. 1	To Bal. Leg. A.	17	2400	00					

CONSIGNMENT TO BOURDEAUX.

1843. Apl. 1	To Bal. Leg. A.	17	12385	53					

REAL ESTATE, 174 WASHINGTON STREET.

1843. Apl. 1	To Bal. Leg. A.	18	8000	00					

REAL ESTATE, WASHINGTON SQUARE, N. Y.

1843. Apl. 1	To Bal. Leg. A.	18	13000	00					

HARROD & DARLING.

					1843. Apl. 1	By Bal. Leg. A.	18	1101	49

BOSTON, *April* 1, 1843.

	Inventory of the Assets and Liabilities from Balance Sheet of Lincoln, Frothingham & Co., March 31, 1843, as follows:—				
√	Cash in Boston Bank, ...	47345	44		
√	Bills Received, as per B. B., ...	18240	35		
√	Mdse. valued at	12000	00		
√	Real Estate, Pemberton Square, ...	14100	00		
√	" " India Wharf, ...	16000	00		
√	Boston & Providence R. R., ...	4750	00		
√	Edward Bates, ...	598	25		
√	Great Falls Manufacturing Co., ...	2450	00		
√	Dane & Dana, ...	1126	88		
√	Alexander Anderson, Mobile, ...	3786	00		
√	Silas Pierce & Co., ...	102	20		
√	Consignment to London, ...	12378	40		
√	James O'Connell, Dublin, ...	476	44		
√	Bennoch, Fogg & Shannon, ...	500	00		
√	Land in Essex county, Vt., ...	6000	00		
√	Hartwell, Lawrence & Co., N. O., . . .	3668	09		
√	Orlando Tompkins, ...	600	80		
√	Tiffany, Fite & Co., Baltimore, ...	319	50		
√	Land at Jamaica Plain, ...	2400	00		
√	Consignment to Bourdeaux, ...	12385	53		
√	Real Estate, 174 Washington Street, . .	8000	00		
√	" " Washington Square, N. Y., .	13000	00	180227	88
	Liabilities:—				
√	Bills Payable, as per B. B., ...	11846	48		
√	Humphrey, Webb & Co., ... : .	2208	70		
√	Thomas H. Perkins, ...	3000	00		
√	Benj. Burgess & Sons, ...	4200	00		
√	Abram French, ...	740	75		
√	C. W. Cartwright, ...	128	58		
√	James Hotinguer, Jamaica, ...	257	12		
√	Seth Bemis & Son, ...	1146	60		
√	Hall Brothers, ...	6619	99		
√	Mary French, ...	23400	00		
√	Harrod & Darling, New Orleans, . . .	1101	49	54649	71
	Net Capital, ...			125578	17

BOSTON, *April* 1, 1843.

1	SUNDRIES . . . . . *To Stock.*				
1	Cash, ...	47345	44		
1	Bills Receivable, ...	18240	35		
1	Mdse., ...	12000	00		
1	Real Estate, Pemberton Square, ...	14100	00		
1	" " India Wharf, ...	16000	00		
2	Boston & Providence R. R., ...	4750	00		
2	Edward Bates, ...	598	25		
2	Great Falls Manufacturing Co., ...	2450	00		
2	Dane & Dana, ...	1126	88		
2	Alexander Anderson, Mobile, ...	3786	00		
2	Silas Pierce & Co., ...	102	20		
3	Consignment to London, ...	12378	40		
3	James O'Connell, Dublin, ...	476	44		
3	Bennoch, Fogg & Shannon, ...	500	00		
3	Land in Essex county, Vt., ...	6000	00		
3	Hartwell, Lawrence & Co., N. O., . . .	3668	09		
3	Orlando Tompkins, ...	600	80		
4	Tiffany, Fite & Co., Baltimore, ...	319	50		
4	Land at Jamaica Plain, ...	2400	00		
4	Consignment to Bourdeaux, ...	12385	53		
4	Real Estate, 174 Washington Street, . .	8000	00		
4	" " Washington Square, N. Y., .	13000	00	180227	88
1	STOCK . . . . . *To Sundries.*				
4	Bills Payable, as per B. B.,	11846	48		
5	Humphrey, Webb & Co., .	2208	70		
5	Thomas H. Perkins, . .	3000	00		
5	Benj. Burgess & Sons, . .	4200	00		
5	Abram French, ...	740	75		
5	C. W. Cartwright, . . .	128	58		
5	James Hotinguer, Jamaica,	257	12		
6	Seth Bemis & Son, . . .	1146	60		
6	Hall Brothers, ...	6619	99		
6	Mary French, ...	23400	00		
6	Harrod & Darling, N. O., .	1101	49	54649	71

Dr. STOCK. *Cr.*

1843. Apl. 1	To Sundries,	1	54649	71	1843. Apl. 1	By Sundries,	1	180227	88

CASH.

1843. Apl. 1	To Stock, .	1	47345	44					

MERCHANDISE.

1843. Apl. 1	To Stock, .	1	12000	00					

BILLS RECEIVABLE.

1843. Apl. 1	To Stock, .	1	18240	35					

REAL ESTATE, PEMBERTON SQUARE.

1843. Apl. 1	To Stock, .	1	14100	00					

REAL ESTATE, INDIA WHARF.

1843. Apl. 1	To Stock, .	1	16000	00					

Dr. BOSTON & PROVIDENCE RAILROAD. *Cr.*

1843. Apl. 1	To Stock, .	1	4750	00							

EDWARD BATES.

1843. Apl. 1	To Stock, .	1	598	25							

GREAT FALLS MANF. CO.

1843. Apl. 1	To Stock, .	1	2450	00							

DANE & DANA.

1843. Apl. 1	To Stock, .	1	1126	88							

ALEXANDER ANDERSON, (Mobile.)

1843. Apl. 1	To Stock, .	1	3786	00							

SILAS PIERCE & CO.

1843. Apl. 1	To Stock, .	1	102	20							

Dr. CONSIGNMENT TO LONDON. *Cr.*

1843. Apl. 1	To Stock, .	1	12378	40							

JAMES O'CONNELL, (Dublin.)

1843. Apl. 1	To Stock, .	1	476	44							

BENNOCH, FOGG & SHANNON.

1843. Apl. 1	To Stock, .	1	500	00							

LAND IN ESSEX CO., VT.

1843. Apl. 1	To Stock, .	1	6000	00							

HARTWELL, LAWRENCE & CO., (New Orleans.)

1843. Apl. 1	To Stock, .	1	3668	09							

ORLANDO TOMPKINS.

1843. Apl. 1	To Stock, .	3	600	80							

4

Dr. TIFFANY, FITE & CO., (Baltimore.) *Cr.*

1843. Apl. 1	To Stock, .	1	319	50							

LAND AT JAMAICA PLAIN.

1843. Apl. 1	To Stock, .	1	2400	00							

CONSIGNMENT TO BOURDEAUX.

1843. Apl. 1	To Stock, .	1	12385	53							

REAL ESTATE, 174 WASHINGTON STREET.

1843. Apl. 1	To Stock, .	1	8000	00							

REAL ESTATE, WASHINGTON SQUARE, N. Y.

1843. Apl. 1	To Stock, .	1	13000	00							

BILLS PAYABLE.

					1843. Apl. 1	By Stock, .	1	11846	48		

Dr. HUMPHREY, WEBB & CO. *Cr.*

					1843. Apl. 1	By Stock, .	1	2208	70

THOMAS H. PERKINS, JR.

					1843. Apl. 1	By Stock, .	1	3000	00

BENJ. BURGESS & SONS.

					1843. Apl. 1	By Stock, .	1	4200	00

ABRAM FRENCH.

					1843. Apl. 1	By Stock, .	1	740	75

C. W. CARTWRIGHT.

					1843. Apl. 1	By Stock, .	1	128	58

JAMES HOTINGUER, (Jamaica.)

					1843. Apl. 1	By Stock, .	1	257	12

Dr. SETH BEMIS & SON. *Cr.*

						1843. Apl. 1	By Stock, .	1	1146	60

HALL BROTHERS.

						1843. Apl. 1	By Stock, .	1	6619	99

MARY FRENCH.

						1843. Apl. 1	By Stock, .	1	23400	00

HARROD & DARLING, (New Orleans.)

						1843. Apl. 1	By Stock, .	1	1101	49

STOCK.

Dr.									Cr.
1843. Apl. 1	To Sundries,	1	125578	17					

PROFIT & LOSS.

INTEREST.

HENRY LINCOLN.

					1843. Apl. 1	By Stock, .	1	47220	20

COLUMBUS FROTHINGHAM.

					1843. Apl. 1	By Stock, .	1	49352	25

BENJAMIN WOOD.

					1843. Apl. 1	By Stock, .	1	29005	72

Bills Receivable.

Date.			When entered.		No	By whom drawn.	In whose Favor.	Endorsers.
			1843.					
1842.	June	15	Jan.	2	1	Levi Briggs, .	Benj. Wood.	S.S.Pierce.
"	"	20	"	"	2	Chas.Titcomb	" "	
"	"	22	"	"	3	M. Lord.	" "	
"	"	25	"	"	4	F. R. Lincoln.	" "	
"	July	16	"	"	5	Saml. Leeds.	" "	
"	"	18	"	"	6	Gil. Brownell.	" "	
"	"	19	"	"	7	S.S.Blanchard	" "	
"	"	28	"	"	8	T. Bryant.	" "	
"	Aug.	7	"	"	9	J. V. Browne.	" "	
"	"	9	"	"	10	Wm. Brown.	" "	
"	Sept.	13	"	"	11	Wm. Tyler.	" "	
"	Oct.	30	"	"	12	John Redman.	" "	
1843.	Jan.	3	"	3	13	Geo.Hill & Co.	Linc'n,F.&Co	
"	"	"	"	"	14	Saml. Leeds.	" "	
"	Feb.	8	Feb.	8	15	G. Greenough.	" "	
"	"	20	"	20	16	D.Lane & Son.	" "	
"	"	28	"	28	17	H. Mansfield.	" "	

Bills Receivable.

Time.	When due.												Dolls.	Cts	Remarks.
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.			
8 mo.		15/18											2500	00	Pd.Fe.18,'43
8 "		20/23											700	00	" " 23, "
8 "		22/25											200	00	" " 25, "
8 "		25/28											5000	00	" " 28, "
6 "	16/19												600	00	" Jan.19, "
6 "	18/21												500	00	" " 21, "
6 "	19/22												100	00	" " " , "
6 "	28/31												1000	00	" " 31, "
8 "				7/10									200	00	
8 "				9/12									1200	00	
8 "					13/16								1000	00	
8 "						30	3						5000	00	
8 "									3/6				2177	85	
90 days.				3/6									322	50	
Bot.bond.													2140	00	
90 days.					20/23								6000	00	
90 "					28/31								200	00	

Bills Payable.

Date.			When entered.		No	By whom drawn.	In whose Favor.	Endorsers.
1842.	June	7	1843. Jan.	2	1	Benj. Wood,	Hall Brothers.	
"	July	16	"	"	2	" "	W.Ap'ton&Co	
"	Aug.	9	"	"	3	" "	David Snow.	
"	Sept.	5	"	"	4	" "	P. C. Brooks.	
"	Oct.	19	"	"	5	HenryLincoln.	G. Hill & Co.	
"	Nov.	1	"	"	6	" "	J. Taber & Co.	
"	"	4	"	"	7	" "	D.Lane & Son.	
"	"	9	"	"	8	" "	Uph'm,A.&Co	
"	"	30	"	"	9	" "	Abel Abbott.	
1843.	Jan.	25	"	25	10	Lin'ln,F.& Co.	John Tyler.	C.W. Cart.
"	Feb.	8	Feb.	8	11	" "	Wm. Loring.	
"	"	"	"	"	12	B., F. & S.	H. H. Fenton.	

Bills Payable.

Time.	When due.												Dolls.	Cts	Remarks.
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.			
8 mo.		7/10											2000	00	Pd.Fe.10,'43.
6 "	16/19												5000	00	" Jan.19, "
6 "		9/11											5000	00	" Feb.11, "
6 "			5/8										5000	00	" Mh. 8, "
4 "		19/22											1300	00	" Feb.22, "
4 "			1/4										600	00	" Mh. 4, "
6 "					4/6								600	00	" Feb.20, "
6 "					9/12								1500	00	" Mh. 8, "
6 "					30	2							400	00	
90 days.				25/28									4922	48	
90 "					8/11								6024	00	
60 "				11/14									500	00	

1

BOSTON, *Jan.* 5, 1843.

Entered in Journal, p. 2.	LINCOLN, FROTHINGHAM & Co. Bot. of HUMPHREY, WEBB & Co. 10 dozen, 285 lbs. Calf Skins, . . @ 75, 213 75 100 sides, 1694 " Sole Leather, @ 22 cts. ½ Insp., 1.00, 373 68 65 " 799 " Sole Leather, . @ 23, 183 77 10 rolls, 560 " Splits, ... " 25, 140 00 3 " 30 doz. White Linings, " 3.50, 105 00 50 sides, 1050 ft. Grain Leather, . " 12, 126 00 At 90 days' credit.	1142	20
	"		
Journal, p. 2.	Bot. of HUMPHREY, WEBB & Co. For Cash, 104 sides, 1131 ft. African Kip Leather, @ 10, 113 10 50 " 1250 " Wax " " " 15, 187 50 50 " 1205 " Russet " " " 14, 168 70 100 " 1108 " Sole Leather, ½ Insp. $10, ... " 23, 264 84	734	14
	"		
Journal, p. 2.	Bot. of SILAS PIERCE & Co. At 60 days' credit, 6 hhds. Porto Rico Sugar, 7636 lbs. @ 6, 458 16 12 bags Java Coffee, . . 1440 " " 12, 172 80 10 bbls. Sperm Oil, . . 320 gs. " 80, 256 00 25 casks Raisins, ... " 4.00, 100 00 10 chests Y. H. Tea, . 900 lbs. " 60, 540 00 10 " Souchong " . 932 " " 40, 372 80 90 firkins Lard, ... 3620 " " 9, 325 80	2225	56
	"		
Journal, p. 2.	Bot. of WM. BURRAGE, On account, 3 cases, 36 pr. men's thick pegged Boots, B. W.'s, . . @ 1.75, 63 00 5 " 60 " " grain Boots, F. P. & Co., . . " 1.50, 90 00 1 " 50 " " kill-wets Boots, S. L.'s, . . " 75, 37 50 1 " 100 " " Slippers, R. R., O. P.'s, . . " 30, 30 00	220	50
		4322	40

BOSTON, *Feb.* 28, 1843.

Journal, p. 5.

Bot. of EDWARDS & STODDARD,

At 90 days' credit,

1 box Cav. Tobacco, 175—30=145 lbs. @ 20,	29 00		
1 bbl. powdered Sugar, 240—40=200 " " 13,	26 00		
2 half-chests Young Hyson Tea, 56+54=110—30=80 " " 60,	48 00		
5 casks Pearlashes,—			
444— 53			
572— 67			
505— 61			
494— 58			
494— 54			
2509—293=2216 " " 6,	132 96		
1 " Potash, . . 550—50=500 " " 5,	25 00		
500 ft. Chelmsford Window Glass, 12 by 10, " $8,	40 00	300	96

"

Journal, p. 5.

Bot. of JAMES FERGUSON,

For Cash,

12 bbls. N. O. Sugar, . . 2642 lbs. @ 7,	184 94		
6 boxes B. H. " . . . 2430 " " 7,	170 10		
200 bags Shot, ... 5000 " " 6,	300 00		
6 bbls. Cloves, ... 702 " " 26,	182 52		
20 casks Pearlashes, . . 8844 " " 5,	442 20		
1000 ft. Chelmsford Window Glass, . @ 8.00,	80 00	1359	76

"

Journal, p. 5.

Bot. of SETH BEMIS & SON,

At 4 months,

50 bbls. Logwood,	7500 lbs.	1000	net 6500	@1½,	97	50	
50 " Campeachy,	7000 "	1000	" 6000	" 2,	120	00	
50 " Redwood,	7220 "	1220	" 6000	" 2,	120	00	
50 " Camwood,	7130 "	1130	" 6000	" 3,	180	00	
50 " Hyper Nic.,	6950 "	1000	" 5950	" 3,	178	50	
40 " Peachwood,	5800 "	700	" 5100	" 3,	153	00	
20 " Hatchwood,	2900 "	390	" 2510	" 3,	75	30	
20 " Fustic,	2860 "	360	" 2500	" 3,	75	00	
20 " Nic. Wood,	2840 "	390	" 2450	" 3,	73	50	
20 " Nicaragua,	2820 "	360	" 2460	" 3,	73	80	1146 60

3

BOSTON, *March* 1, 1845.

Journal, p. 6.	Bot. of HUMPHREY, WEBB & Co. On account, Merchandise per Invoice, ...	1066	50
	"		
Journal, p. 6.	Bot. of CHARLES SINCLAIR, On 6 mo. Merchandise per Invoice, ...	1981	90
	"		
Journal, p. 6.	Bot. of HALL BROTHERS, At 8 months, Merchandise per Invoice, ...	5759	57
	20		
Journal, p. 8.	Bot. of ABRAM FRENCH, On 4 mo. Merchandise per Invoice, ...	240	75
	Some merchants do not copy the invoices rendered, as on pages 1 *and* 2, *but only file them, and enter as above.*		

BOSTON, *Jan.* 12, 1843.

Invoice of 30 bales Cotton, recd. from Messrs. Harrod & Darling, New Orleans, to be sold on their acct. and risk.

30 bales Cotton, marked G. H.

442	441		
449	440		
441	441		
447	442		
444	441		
442	444		
444	448		
446	446		
448	450		
450	450		
452	452		
454	454		
456	456		
458	458		
460	460	13456 lbs. @ 10	1345 60

"

Invoice of sundry Goods recd. from J. W. Brown & Co., New York, to be sold on their acct. and risk.

2 pieces blue Cloth, . . .	$27\frac{3}{4}$ yds. @ 3.25,	90 19	
20 tufted Rugs, (1)	" 6.00,	120 00	
45 doz. blk. cotton Hose, ...	" 2.00,	90 00	
3 ps. col'd Mous. de Laine,	150 yds. " 50,	75 00	
100 doz. ladies' col'd kid Gloves,	No. 49, " 6.50,	650 00	
100 " " " " "	" 51, " 6.75,	675 00	
50 " " " " "	" 52, " 6.50,	325 00	
2 bales Delaware Ticking, $569\frac{1}{2} + 558\frac{1}{4} = 1127\frac{3}{4}$	yds. " 10,	112 77	
2 " Delaware Ticking, $560 + 570 = 1130$	" " 9,	101 70	
4 cases 30 in. silk Umbrellas,	No. 48, " 3.00,	144 00	
4 " " " " "	" 48, " 3.25,	156 00	
4 " " " " "	" 48, " 3.00,	144 00	2683 66

2

BOSTON, *Feb.*, 1843.

Invoice of 344 bbls. Flour, received via New York, per schr. Reside, to be sold by Lincoln, Frothingham & Co., for acct. and risk of S. D. Jones, Orleans Mills.

150 bbls. J. D. Jones's brand.
50 " C. & D. "
20 " " " " "
124 " D. J. "
344

Boston, Feb. 1, 1843.

"

Boston, Feb. 8, 1843.

Recd. per brig Atalantis, Smith, master, from Messrs. Harrod & Darling, New Orleans, 30 bales Cotton, marked R., to be sold on their acct. and risk, as follows: —

442	441	442	444	452	452
449	440	444	446	454	454
441	441	446	448	456	456
447	442	448	450	458	458
444	441	450	450	460	460

2223 + 2205 + 2230 + 2238 + 2280 + 2280 = 13456 lbs. @ 9^{2} 1278 32

"

Invoice of 1077 boxes Oranges, received of W. Munroe, Esq., of this city, to be sold on his acct., marked S. S.

Boston, Feb. 26, 1843.

"

Invoice of Sundries, received from Hall Brothers, to be sold on their acct. by Lincoln, Frothingham & Co.

Boston, Feb. 27, 1843.

2	cases Prints,	(E. B.)	1990^{2} yds.	@ 6,	119	43
7	" "	(E.)	10325^{3} "	" 10,	1032	57
3	" blue "	(C. B.)	4507^{4} "	" 14^{2},	653	56
1	" " "	(F.)	1514 "	" 10,	151	40
36	" Shirtings,	(C. M.)	24377 "	" 7,	1706	39
1	" Diapers,	" "	50 ps.,	@ 1.50,	75	00
7	" Prints,	(X.)	10057 yds.	" 12,	1206	84
1	" Bro. Cloths,	(S.)	108 "	" 2.50,	270	00
20	" Drillings,	(O.C.D.)	11131 "	" 9,	1001	79
1	" Silesias,	(P. C.)	1219 "	" 11,	134	09

6351 07

"

Invoice of 95 bbls. Mackerel, recd. from Wm. Rogers & Son, to be sold on their acct. and risk, by Lincoln, Frothingham & Co. *Feb.* 8, 1843.

BOSTON, *Jan.* 5, 1843.

Invoice of sundry Mdse. shipped, per the Goddard, Potter, master, to Alexander Anderson, Mobile.			
1000 bbls. Flour, marked S. S. . @ 6.75,	6750 00		
Charges, per C. B., ...	36 00	6786	
"			
Invoice of Mdse. shipped, per the Damascus, Bliss, master, to Hartwell, Lawrence & Co., New Orleans, to be sold on our acct. *Jan.* 5, 1843.			
500 bbls. fine Flour, C. & R. brand, @ 6.00,	3000 00		
500 " Apples, ... " 3.50,	1750 00		
500 " dried " . . . . . " 5.00,	2500 00		
14½ " " Peaches, ... "12.00,	174 00		
	7424 00		
Charges: — Cartage and Labor, ...	42 00		
Insurance, ...	148 48	7614	48
13			
Invoice of Mdse. shipped to Alexander Brown & Sons, London, to be sold on our acct. *Jan.* 13, 1843.			
300 bales Cotton, marked C. R. C., and weighing 123600 lbs. . . . . @ 10,	12360 00		
Trucking and Labor, ...	18 40	12378	40
Invoice of sundry Mdse. shipped, per the Don Juan, Pearson, master, per Order, for acct. and risk of James Hotinguer, Jamaica.			
2500 bbls. super. Flour, ...	16275 00		
Charges: —			
Inspection and Lining, ...	35 00		
Truckage and Labor, ...	26 00		
Our Commissions, 2½ %, ...	406 88	16742	88
Boston, Feb. 6, 1843.			

1

BOSTON, *Jan.* 5, 1843.

Journal, p. 2.	Sold WILLIAM ANDERSON, for Cash,			
	10 dozen, 285 lbs. Calf Skins, @ 78,	222 30		
	100 sides, 1694 " Sole Leather, . " 25,	423 50		
	65 " 799 " " " . " 25,	199 75		
	10 rolls, 560 " Split " . . " 30,	168 00		
	3 " 30 doz. White Linings, . " 4.00,	120 00		
	50 sides, 1050 ft. Grain Leather, . " 15,	157 50	1291	05
	"			
Journal, p. 2.	Sold HUNT & BROOKS, for Cash,			
	104 sides, 1131 ft. African Kip Leather, @ 12,	135 72		
	50 " 1250 " Wax " " " 20,	250 00		
	50 " 1205 " Russet " " 25,	301 25		
	100 " 1108 " Sole " " 30,	332 40	1019	37
	"			
Journal, p. 2.	Sold GEO. H. BLANCHARD, on acct.			
	6 hhds. Porto Rico Sugar, 7636 lbs. @ 6½,	496 34		
	12 bags Java Coffee, . . 1440 " " 13,	187 20		
	10 bbls. Sperm Oil, . . 320 gs. " 85,	272 00		
	25 casks Raisins, ... " 4.50,	112 50		
	10 chests Y. H. Tea, . 900 lbs. " 70,	630 00		
	10 " Souchong " . 932 " " 45,	419 40		
	90 firkins Lard, ... 3620 " " 12,	434 40	2551	84
	"			
Journal, p. 2.	Sold GEO. HILL & Co.			
	2 cases Prints, ... 1990 yds. @ 7,	139 30		
	7 " " . . . . 10325 " " 11,	1135 75		
	3 " blue " . . . . 4507 " " 16,	721 12		
	1 " " " . . . . 1514 " " 12,	181 68	2177	85
	Recd. in payment their Note at 8 months.			
	"			
Journal, p. 2.	Sold SAML. LEEDS,			
	3 cases, 36 pr. men's thick peg Boots, @ 2.50,	90 00		
	5 " 60 " " grain " " 2.00,	120 00		
	1 " 50 " " Kill-wets, . . " 1.25,	62 50		
	1 " 100 " " Slippers, . . " 50,	50 00	322	50
	Recd. in payment his Note, 90 days.		7362	61

BOSTON, *Feb.* 28, 1843.

Journal, p. 5.

Sold HENRY MANSFIELD,

1 box Cav. Tobacco, 175 — 30 = 145 lbs. @ 25, 36 25
1 bbl. powdered Sugar, 240—40=200 " " 15, 30 00
2 half-chests Y. H. Tea,
56 + 54 = 110 — tare, 30 = 80 " " 65, 52 00
5 casks Pearlashes,

444	53, Tare.
572	67
505	61
494	58
494	54
2509	293 = 2216 " " 7, 155 12

1 " Potash, . . 550—50=500 " " 6, 30 00
500 ft. Chelmsford Window Glass, 12 by 10, " $9, 45 00 — 348 37

Recd. in payment his Note, at 90 days, 200 00
" " " Cash for balance, 148 37 — 348 37

"

Journal, p. 5.

Sold EDWARD BATES, on acct.,

50 bbls. Logwood, 7500 lbs. 1000 . 6500 @ 2, 130 00
50 " Campeachy, 7000 " 1000 . 6000 " 2½, 150 00
50 " Redwood, 7220 " 1220 . 6000 " 2½, 150 00
50 " Camwood, 7130 " 1130 . 6000 " 3½, 210 00
50 " Hyper Nic., 6950 " 1000 . 5950 " 3½, 208 25 — 848 25

"

Journal, p. 5.

Sold SAML. S. PIERCE, as follows, for Cash: —

12 bbls. N. O. Sugar, . . 2642 lbs. @ 7½, 198 15
6 boxes B. H. " . . . 2430 " " 8, 194 40
200 bags Shot, 25 ea. . . 5000 " " 7, 350 00
6 bbls. Cloves, ... 702 " " 30, 210 60
20 casks Pearlashes, . . 8864 " " 6, 531 84
1000 ft. Chelmsford Window Glass, @ 9.00, 90 00 — 1574 99

3

Boston, ***March*** **20, 1843.**

	Sold Herman Cooper, for Cash,									
Journal, p. 8.	36 bales Sheetings,	. .	24377 yds.	@	8,	1950	16			
	1 " Diapers, . . .		50 ps.	"	2.00,	100	00			
	7 cases Prints, . . .		10505 yds.	"	14,	1470	70			
	1 bale Brown Clo., . .		1200 "	"	3.16,	3792	00			
	20 " Drillings, . .		11131 "	"	10,	1113	10			
	1 case Prints, ...		1300 "	"	13,	169	00			
	18 bales Sheetings, . .		12188 "	"	8,	975	04	9570		
	"									
	Sold Orlando Tompkins, 4 months,									
Journal, p. 8.	40 bbls. Peachwood,	5800 . 700 .	5100 lbs.	@	4,	204	00			
	20 " Hatchwood,	2900 . 390 .	2510 "	"	4,	100	40			
	20 " Fustic,	2860 . 360 .	2500 "	"	4,	100	00			
	20 " Nic. Wood,	2840 . 390 .	2450 "	"	4,	98	00			
	20 " Nicaragua,	2820 . 360 .	2460 "	"	4,	98	40	600	80	
	"									
	Sold Tiffany, Fite & Co., Baltimore,									
Journal, p. 8.	3 cases, 150 prs. men's russet Brogans,			@	87,	130	50			
	5 " 250 " " black " .			"	1.00,	250	00			
	6 " 72 " " kip Boots, . .			"	2.00,	144	00			
	3 " 36 " " calf " . .			"	2.50,	90	00			
	2 " 24 " " " " sewed,			"	5.00,	120	00			
	1 " 60 " " " Brogans, .			"	2.00,	120	00			
	1 " 60 " " " peg'd. " .			"	1.50,	90	00			
	1 " 100 " women's " " . .			"	1.13,	113	00			
	1 " 100 " " " " . .			"	1.00,	100	00			
	1 " 60 " ladies' kid Slippers, .			"	1.00,	60	00			
	1 " 60 " " " Buskins, .			"	1.00,	60	00			
	1 " 140 " child's col'd. Boots, .			"	00,	42	00	1319	50	
	Recd. Cash on the above, $1000.									
	"									
	Sold Plummer & Cooper, for Cash,									
Journal, p. 8.	12 pieces col'd. Lawns, . . .		80 yds.	@	30,	24	00			
	50 dozen spool Cotton, ...			"	65,	32	50			
	50 " " "			"	60,	30	00	86	50	

BOSTON, *Feb.*, 1843.

Sales of Mdse. received per brig Waln, Matthews, master, and sold for acct. and risk of William Rogers & Sons, Baltimore.

	Purchasers.	*Mackerel.*			
1843. Feb. 8	Saml. R. Blake,	No. 2, 10 bbls. @ 10,	30 days,	100	
	" " "	" " 10 " " 12,	15 "	120	
	John Patterson,	" " 10 " " 13,	30 "	130	
	H. Hovey & Co.,	" " 10 " " 13,	4 mos.	130	
				480	

Sales by Whitwell, Seaver & Co., for acct. of Messrs. J. W. Brown & Co., New York.

For Cash.

Feb. 15	2 pieces blue Cloth,	$27\frac{3}{4}$ yds. @3.50,	97 13		
	20 tufted Rugs, ...	" 6.00,	120 00		
	45 doz. blk. cotton Hose, . .	" 1.75,	78 75		
	3 ps. col'd. Mous. de Laine, ...		75 00		
	100 doz. ladies' col'd kid Gloves, No. 49,	" 6.75,	675 00		
Journal, p. 4.	100 " " " " " " 51,	" 7.00,	700 00		
	50 " " " " " " 52,	" 6.50,	325 00		
	2 bales Delaware Ticking, $569\frac{1}{4}+558\frac{1}{4}=1127\frac{1}{2}$ yds.	" $9\frac{1}{2}$,	107 12		
	2 " Delaware Ticking, $560+570=1130$	" " 9,	101 70		
	4 cases 30 in. silk Umbrellas,	" 3.25,	156 00		
	4 " " " " "	" 3.10,	148 80		
	4 " " " " "	" 3.00,	144 00	2728	50

Charges.

Cash, Advertising, &c., ...	5 00		
" Postage, ...	1 50		
" Trucking and Labor, . .	2 25		
" State Duty, 1%, ...	27 29	36 04	
Commission, ...		65 45	101 49
Net amt. due to Cr. of J. W. Brown & Co., . .			2627 01

E. & O. E.

Boston, Feb. 15, 1843.

LINCOLN, FROTHINGHAM & CO.

BOSTON, *Feb.*, 1843.

Journal, p. 5.

Sales of 344 bbls. Flour, by Lincoln, Frothingham & Co., for acct. of J. D. Jones, Orleans Mills, New York, received via New York, per schooner Reeside.

1843. Cash.

Feb. 20	A. Plummer, Jr.,	150 bbls.	J.D.J. brand,	$6¾,	1012	50	
	Charles Miller,	50 "	C.&D. "	6⅝,	331	25	
	Peter Towne,	20 "	" "	6⅝,	132	50	
	Jacob Vanvackenburgh,	124 "	D. J. "	6¾,	837	00	2313 25
		344					

Charges.

Cash.

Canal freight on 350 bbls., . . .	84 11			
Freight from Albany to New York, 1/,	43 75			
	127 86			
6 bbls. short,	36 00	91	86	
Inspection, ...		3	44	
Cooperage, ...		5	26	
Cartage to Maiden Lane, ...		15	31	
Commission paid in New York, 2 cts. ℔ bbl.,		6	88	
Exchange on Draft, 122.75, ℔ charges, ¼%,			31	
Freight from New York to Boston, . . :		68	80	
Boston Wharfage, 2 cts. per bbl., ...		6	88	
Insurance on $2236, @ ⅝%, ...		13	97	
Commission on $2313 25/100, @ 2½%, . .		57	82	270 53
Net proceeds, to Cr. of J. D. Jones, ...				2042 72

E. & O. E.

Boston, Feb. 20, 1843.

LINCOLN, FROTHINGHAM & Co.

A copy of the above (account sales) should be sent to J. D. Jones, Orleans Mills, N. Y.

BOSTON, *Feb.*, 1843.

	Sales of 30 bales Cotton, for acct. of Harrod & Darling, New Orleans.			
1843. Feb. 28	By Cash. 30 bales, weighing as per invoice rendered, 13456 lbs. @ 9, ...		1211	04
	Charges.			
	Cash paid Freight and Cartage, . . .	49 00		
	Commission on 1211.04, 5%, ...	60 55	109	55
	Balance due Harrod & Darling, ...		1101	49
	Sales of 1077 boxes Oranges, for acct. of William Munroe, Boston.			
1843. Mar. 14	By Cash, 600 boxes, @ 1.70, ...	1020 00		
	" " 477 " sundry persons, .	545 60	1565	60
	Charges.			
	Charges, Truckage, and Labor, ...	7 50		
	Commission 5%, ...	78 28	85	78
	Cash paid William Munroe in full, ...		1479	82
	Sales of sundries by Coolidge & Haskell, for acct. of Hall Brothers.			
1843. Mar. 18	By Cash, as per sales rendered, ...		6822	65
	Charges.			
	Cash paid for Freight, Insurance, &c., .	32 10		
	Commission on the above, ...	170 56	202	66
	Balance due Hall Brothers, ...		6619	99

BOSTON, *March*, 1843.

Account Sales of Mdse. received per brig R. Waln, Matthews, master, and sold for acct. and risk of William Rogers & Sons, Baltimore.

1843.		*Purchasers.*	*Mackerel.*			
Mar.	18	Edward Bates,	No. 2, 20 bbls. @ 12½,	4 mos.	250	
"	"	John McCall,	" " 5 " " 12½,	15 days,	62	50
"	"	Saml. Barton & Co.,	" 10 " " 12,	"	120	
"	"	Cash,	" " 10 " " 11½,	"	115	
"	"	"	" " 5 " " 11½,	"	57	50
"	"	"	" " 5 " " 11,	"	55	
					660	
		Amount of Sales, posted Feb. 8, 1843,			480	
					1140	

Charges.

Journal, p. 7 and 8.	Cash paid Freight, as per Bill Lading,	11 25		
	" " Porterage to Store,	3 86		
	" " Cooperage,	1 00		
	" " Storage,	4 20		
	" " Labor, &c.,	1 25		
	" " Advertising,	1 25	22 81	
	Commission on $1140, 2½%,		28 50	51 31
	Net amt. due to Cr. of Wm. Rogers & Sons,			1088 69

E. & O. E.

LINCOLN, FROTHINGHAM & Co.

Dr. { Messrs. Hall Brothers, New York, in Account Current and Interest Account, to Dec. 30, 1842, with Lincoln, Frothingham & Co. } **Cr.**

		Amount.		Mo	Ds.	Interest.				Amount.		Mo	Ds.	Interest.	
1842.								1842.							
July 1	To Cash pd. your Notes in favor S. Williams, due this day, 250 Geo. Francis, " " " 185 G. Brownell, . . . 320	755	00	5	29	22	52	July 13	By Mdse., as per Invoice-Book, due Oct. 1,	2140	00	2	29	31	75
" 8	" Cash pd. your Draft on us at sight, in favor G. Hill & Co.,	3000	00	5	22	86	00	Aug. 19	" " shipped per Order, to Wm. Anderson, Liverpool, per Invoice, due Nov. 6, ...	1300	00	1	24	11	70
" 28	" Goods sent, per Order, to W. Loring, Valparaiso, per Inv.,	5700	00	5	02	144	40	" 27	" our Draft, at sight, in favor Bates, Turner & Co., .	3690	00	4	3	75	64
Aug. 10	" Cash pd. your Draft in favor R. Lincoln & Co., . . .	700	00	4	20	16	33	Oct. 25	" Goods, per Invoice, due Nov. 20, ...	3000	00	1	10	20	00
Sept. 4	" Goods, as per Invoice, sent E. Hayden, Portland, per your Order, ...	832	00	3	26	16	09	Nov. 24	" our Draft, at sight, favor T. Austin, ...	3000	00	1	6	18	00
Oct. 13	" our Acceptance of yr. Draft at sight, favor A. Rice, .	410	00	2	17	5	26	Dec. 30	" Balance carried forward,	1264	86	Bal	ance	137	86
Nov. 1	" our Acceptance of yr. Draft on us at 30 days, . . .	900	00		29	4	35								
Dec. 30	" paid yr. Draft, favor J. Page,	1960	00												
	" Bal. of Interest to Dec. 30,	137	86												
		14394	86			294	95			14394	86			294	95
Dec. 30	" Balance due this day, . .	1264	86												

BILL OF LADING-BOOK.

SHIPPED, in good order and condition, by LINCOLN, FROTHINGHAM & Co., on board the good brig called the Persia, whereof L. R. JONES is master for the present voyage, now lying in the Port of *Boston*, and bound for *London;* To say·

Marked
C. R. C.
A. BROWN & SONS,
London.

Three hundred bales Cotton,

being marked and numbered as in the margin, and are to be delivered, in like good order and condition, at the aforesaid Port of London, (the danger of the Seas only excepted,) unto ALEXANDER BROWN & SONS, or to Assigns, he or they paying Freight for the said Goods, with Primage and Average accustomed.

In witness whereof, the master of the said vessel hath affirmed to three Bills of Lading, all of this tenor and date; one of which being accomplished, the others to stand void.

Dated at BOSTON, this 13th day of *January*, 1843.

S. R. JONES.

CHECK-BOOK.—BOSTON BANK.

1843.

1843.		Drs.		Crs.		BOSTON BANK.
Jan. 2	Deposited	45000	00	36	00	No. 1. 36 *dols.* BOSTON, *Jan.* 2, 1843. Pay to S. D. FALLS, or Bearer, thirty-six dollars. LINCOLN, FROTHINGHAM & Co. *To the Cashier.*
" 3	"	1291	05			
" "	"	1019	37			
" 19	"	600	00			
" 21	"	600	00			
" 31	"	1000	00	190	48	No. 2. F. H. WHITE. *Jan.* 5, 1843.
				734	14	No. 3. HUMPHREY, WEBB & Co. *Jan.* 9, 1843.
				55	00	No. 4. SAMUEL JONES. *Jan.* 10, 1843.
				18	40	No. 5. AUGUSTUS FROST. *Jan.* 13, 1843.
				5000	00	No. 6. BILLS PAYABLE, No. 2. *Jan.* 19, 1843.
Deposits, this month, . .		49510	42	400	50	No. 7. B. NASON. *Jan.* 31, 1843.
Sums drawn,		6434	52	6434	52	
Balance in Bank,		43075	90			
		49510	42			

CASH-BOOK, DAY-BOOK, AND JOURNAL,

COMBINED.

Dr. BOSTON, *January* 2, 1843. *Cr.*

Profit & Loss	Cash.	Mdse.	Sundries		Leger Folio.		Sundries.	Mdse.	Cash.	Profit & Loss
						SUNDRIES . *Dr. to Stock.*	12000 00			
						For the following assets: —				
	5000 00					Cash in N. England Bank.				
		3000 00				Mdse. on hand.				
			1500 00			Bills Rec'ble, per Bill-Book.				
			1500 00			H. S. Lincoln owes on acct.				
			500 00			Wm. B. Grant " "				
			170 00			T. W. Paddock " "				
			130 00			Rice & Wilkinson, "				
			200 00			White, Prince, & Co. "				
						—— " ——				
			647 60			CALVIN HAGAR.				
						Sales Book . . . *To Mdse.*		647 60		
						—— 3 ——				
	89 60					CASH.				
						Sales Book . . . *To Mdse.*		89 60		
						—— " ——				
			162 63			FRENCH & PUNOT, Enfield, N. H.				
						Sales Book . . . *To Mdse.*		162 63		
						—— 4 ——				
		447 59				MDSE.				
						Invoice Book *To H.S.Lincoln.*	447 59			
						—— " ——				
		318 00				MDSE.				
						Invoice Book . . *To Cash.*			318 00	
						—— 5 ——				
		165 00				MDSE.				
						Inv. Book . *To Bills Payable.*	165 00			
						—— " ——				
			408 73			D. P. MORSE.				
						Sales Book . . . *To Mdse.*		408 73		
						—— 6 ——				
	145 28					CASH.				
						Sales Book . . . *To Mdse.*		145 28		
						—— " ——				
			500 00			BILLS RECEIVABLE.				
						Bill Book . *To Bills Payable.*	500 00			
	5234 88	3930 59	5718 96			Several Amounts forward.	13112 59	1453 84	318 00	

Dr. BOSTON, *January* 9, 1843. *Cr.*

Profit & Loss	Cash.	Mdse.	Sundries.		Leger Folio.		Sundries.	Mdse.	Cash.	Profit & Loss
	5234 88	3930 59	5718 96			Amounts brought forward.	13112 59	1453 84	318 00	
						SUNDRIES . *To Bills Rec.*	500 00			
	495 00					Cash recd. of N. E. Bank.				
5						Interest for discount.				
						"				
			1052 41			BILLS RECEIVABLE. *To H. S. Lincoln.*	1052 41			
						Recd. an Acceptance at 60 days, to bal. acct.				
						10				
			1200 00			TYLER, JACKS, & Co. *To Bills Receivable.*	1200 00			
						Sent A. Tufts's Note for collection.				
						"				
			2060 50			JAS. SHANNON, Charleston. *To Sundries. Mdse.* . .		2000 00		
						Waste Book . *Charges* . .				60 50
						12				
			26 25			JAS. SHANNON, Charleston. *To Cash.*			26 25	
						Paid Charges on shipment to Charleston.				
						16				
						SUNDRIES . . *To Mdse.*		700 00		
			300 00			Bills Receivable.				
	400 00					Cash. . . . . Sales Book.				
						"				
	100 00					CASH. *To Rice & Wilkinson.*	100 00			
						Recd. on acct.				
						17				
		3250 00				MDSE. Invoice Book . . *To Cash.*			3250 00	
						"				
			3968 00			CONST. TO N. ORLEANS. *To Sundries. Mdse.* . . .		3250 00		
						Waste Book . *Cash* . . .			18 00	
5 00	6229 88	7180 59	13626 12			Several Amounts forward.	15965 00	7403 84	3612 25	60 50

Dr. BOSTON, *January* 17, 1843. *Cr.*

Profit & Loss	Cash.	Mdse.	Sundries.		Leger Folio.		Sundries.	Mdse.	Cash.	Profit & Loss
5 00	6229 88	7180 59	13626 12			Amounts brought forward.	15965 00	7403 84	3612 25	60 50
			273 00			JAMES BLANCHARD. Sales Book . . *To Mdse.*		273 00		
						"				
			182 00			CALVIN HAGAR & Co. Sales Book. . . *To Mdse.*		182 00		
						"				
	500 00					CASH. *To Calvin Hagar.* Recd. on acct.	500 00			
						18				
		3480 00				MDSE. *To Cons. to N. Orl.* Recd. an acct. of Sales. See Waste.	3480 00			
						"				
			772 00			JAS. GREGORY'S SALES. *To Sundries.* Cash paid for Freight . . .			652 00	
						Bills payable for Duties . .	120 00			
						23				
			1650 00			JAMES WILLIAMS. *To J. Gregory's Sales.* Commission Sales Book.	1650 00			
						"				
	2015 00					CASH. *To J. Gregory's Sales.* Commission Sales Book.	2015 00			
						25				
			1944 00			E. LINCOLN & Co., Phila. *To Joel Tait & Co., Liverpool.* For Goods bot. for acct. of E. Lincoln.	1944 00			
						"				
			1944 00			JOEL TAIT & Co. *To Cash.* Paid Draft at sight in favor of A. French.			1944 00	
5 00	8744 88	10660 59	20391 12			Several Amounts forward.	25674 00	7858 84	6208 25	60 50

CASH-BOOK, DAY-BOOK, AND JOURNAL COMBINED.

Dr. BOSTON, *January* 27, 1843. *Cr.*

Profit & Loss		Cash.		Mdse.		Sundries.				Sundries.		Mdse.		Cash.		Profit & Loss.	
5	00	6744	88	10660	59	20391	12	Amounts brought forward.		25674	00	7858	84	6208	25	60	50
								SUNDRIES *To Gregory's Sales.*		3662	62						
						2000	00	Bills Receivable. Note at 30 days.									
						500	00	" Payable, my Note, due March 6, 1843.									
		1162	62					Cash for balance.									
								28									
				972	00			MDSE. . . *To Sundries.* *Mdse.*				900	00				
								Waste Book . *Cash.*						72	00		
								30									
						1200	00	COTTON. W. B. . *To Tyler, Jacks & Co.*		1200	00						
								"									
						29	00	COTTON. *To Cash.* Paid Freight and Cartage.						29	00		
								"									
						6555	62	GREG.'S SALES *To Sundries.* 5 % on 732762. Commission.								366	38
								James Gregory. For net proceeds.		6189	24						
								31									
						98	63	MOSES FRENCH. *To Saxton, Pierce & Co.* For Order payable in Mdse.		98	63						
								"									
78	30							SUNDRIES . . *To Cash.* Charges this month.						129	00		
						50	70	Private expense "									
83	30	9907	50	11632	59	30825	07	. . . . Sundries		36824	49	8758	84	6438	25	426	88
						11632	59	. . . . Mdse.		8758	84						
						9907	50	. . . . Cash		6438	25						
						83	30	. . Profit and Loss . .		426	88						
						52448	46	. . . . Proof		52448	46						

Leger Folio.

FORM OF AN INWARD FOREIGN MANIFEST.

REPORT AND MANIFEST of the Cargo laden on board of the ship Sultana, whereof Alexander Judson is master, which Cargo was taken on board at Liverpool; burden 700 tons, built at Salem, in the State of Massachusetts, and owned by Thomas H. Perkins, merchant, at Boston, as per Register, granted at Boston, the thirtieth day of March, 1843, and bound for Boston.

Marks.	Numbers inclusive.	Packages and Contents.	By whom shipped.	To whom consigned.	Place of Consignee's Residence.	Port of Destination.
A. S.	264, 266, 273.	12 cases Prints,	Alex. Brown & Co.	Upham, Appleton & Co.	Boston.	Boston.
A. L.	555, 563, 581.	14 " Prints,	E. S. Anderson.	H. Poor & Co.	do.	do.
R.	612, 613.	9 " Broadcloths.	R. Hall.	Whitwell, Seaver & Co.	do.	do.

Passengers, and Packages belonging to them, respectively.	Number of Days' Passage.	Vessel and Cabin Stores.
William Rice, ... 2 boxes Mdse., marked R.	32 days.	
S. Sturgis, ... 1 " " " S. S.		
F. White, ... 1 case " " G.		
G. Osgood, ... 2 " " " O. R.		
D. Odiorne, ... 1 " " " P.		
W. Brewster, ... 4 " " " W. B.		
90 Steerage Passengers.		

ALEXANDER JUDSON, *Captain.*

BOSTON, *July* 2, 1843.

☞ *Importers of Dry Goods will be required to specify, in the column of Contents, the material of which their Goods are made, whether Wool, Cotton, Worsted, Silk, &c.; or, when of any two or more, to specify that which is of chief value.*

INWARD FOREIGN ENTRY.

ENTRY OF MERCHANDISE, imported by in the Master, from

Marks	Nos. inclusive.	No. of Packages.	Kind of Package.	CONTENTS.	Articles free of duty.	Subject to pr.ct. ad valorem.	Subject to pr.ct. ad valorem.	Subject to pr.ct. ad valorem.	Subject to pr.ct. ad valorem.	Subject to pr.ct. ad valorem.	Subject to pr.ct. ad valorem.	Subject to Specific duty.	Subject to Specific duty.	Subject to Specific duty.	White Cot'ns paying duty on sq. yards.	Col'd Cottons paying duty on sq. yards.	Insurance	Total amt. per Invoice.
					VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.	VALUE.		
				Discounts, ...														
				Charges and Commissions, Shipping Expenses, . .														
				Total, ...														

RECAPITULATION.

Bales.	Trusses.	Hampers.	Barrels.
Cases.	Packs.	Puncheons.	Kegs.
Boxes.	Chests.	Pipes.	Quintals.
Trunks.	Crates.	Casks.	Frails.
Bundles.	Hhds.	Bags.	Anvils.

☞ THE CHARGES UNDER EACH RATE OF DUTY AD VALOREM, AND ON *EACH ARTICLE PAYING A SPECIFIC RATE OF DUTY*, MUST BE APPORTIONED BY THE PERSON MAKING THE ENTRY, OR IT WILL BE RETURNED FOR CORRECTION.

N. B.—BE PARTICULAR TO RECAPITULATE THE NUMBER OF PACKAGES, AND WRITE IN FULL THE NAME OF THE CURRENCY. ALSO, SPECIFY THE *WEIGHT OF ALL ARTICLES* HERETOFORE PAYING SPECIFIC DUTIES.

DISTRICT OF BOSTON AND CHARLESTOWN.—PORT OF BOSTON.

OWNER'S OATH,

In cases where Goods, Wares, and Merchandise have been actually purchased.

I, do solemnly and truly swear, that the Entry now delivered by me to the Collector of Boston & Charlestown, contains a just and true account of all the goods, wares, and merchandise, imported by or consigned to in the whereof is Master, from that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear, that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the Collector of this District. *So help me God.*

Sworn, this day of 184 , before *Collector.*

CONSIGNEE, IMPORTER, OR AGENT'S OATH.

I, do solemnly and truly swear, that the invoice and bill of lading now presented by me to the Collector of Boston & Charlestown, are the true and only invoice and bill of lading by received, of all the goods, wares, and merchandise, imported in the whereof is Master, from for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the Collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor, to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the Collector of this District. And I do further solemnly and truly swear that, to the best of my knowledge and belief, the owner of goods, wares, and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the *actual cost, fair market value, at the time and place when and where procured*, of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same. *So help me God.*

Sworn, this day of 184 , before *Collector.*

FORMS OF BILLS.

BOSTON, *Jan.* 2, 1843.

Mr. CALVIN HAGAR

Bot. of LINCOLN, FROTHINGHAM & Co.

2 hhds. Porto Rico Sugar,	. . 2140 lbs.	@ 6,	128 40	
25 bags Laguila Coffee,	. . . 3082 "	" 10,	308 20	
3 " Java "	. . . 361 "	" 12,	43 32	
1 " Pepper,	. . . . . 96 "	" 8,	7 68	
10 M. Spanish Cigars,	. . . . .	@ 16.00,	160 00	647 60

Charged in acct.

Mr. THOMAS W. PADDOCK

Bot. of LINCOLN, FROTHINGHAM & Co.

1 chest Y. H. Tea,	. . . . . 88 lbs.	@ 60,	52 80	
1 " Souchong "	. . . . . 92 "	" 40,	36 80	89 60

Recd. payment,

LINCOLN, FROTHINGHAM & Co.

BOSTON, *Jan.* 3, 1843.

Messrs. H. POOR & Co.

1843. To LINCOLN, FROTHINGHAM & Co., *Dr.*

Jan. 2.	To Mdse., as per Bill rendered, . .	100 00	
Feb. 15.	" " " " " " . . .	1875 00	
Mar. 20.	" " " " " " . . .	1975 00	3950 00

Paid, *March* 25, 1843.

LINCOLN, FROTHINGHAM & Co.

Mr. LEWIS RICE,
American House, }

1843. To DANE & DANA, *Dr.*

Jan. 10.	To Mdse., as per Bill rendered, . . .	78 73	
" 20.	" " " " " " . . .	43 50	
Feb. 4.	" " " " " " . . .	69 44	
" 8.	" " " " " " . . .	72 22	
" 18.	" " " " " " . .	186 01	
Mar. 1.	" " " " " " . .	73 53	
" 7.	" " " " " " . .	223 81	
" 16.	" " " " " " . .	416 62	
" 18.	" " " " " " . .	22 69	
" 22.	" " " " " " . .	51 87	
" 24.	" " " " " " . .	36 50	
" 27.	" " " " " " . .	73 25	1348 17

At 4 mo.; due July 2, 1843.

Messrs. LINCOLN, FROTHINGHAM & Co.

Bot. of ABRAM FRENCH,

BOSTON, *March* 3, 1843.

20 doz. Printed Plates, ...	@ 6/,	20 00	
20 " " Dishes, ...	" 30/,	100 00	
20 " Edged Plates, ...	" 3/,	10 00	
10 China Tea Sets, ...	" 33/,	55 00	
20 doz. Colored Bowls, ...	" 9/,	30 00	
20 " Mugs, ...	" 4/6,	15 00	
20 " Fluted Tumblers, ...	" 12/,	40 00	
5 " Lamps, ...	" 7/6,	6 25	276 25

Recd. Payment,

ABRAM FRENCH.

FORMS OF RECEIPTS.

LINCOLN, FROTHINGHAM & Co. have this day deposited in this Bank, to their credit, forty-five thousand dollars.

BOSTON BANK, *Jan.* 2, 1843.

$45000. (Signed,) JAMES C. WILD, *Cashier.*

RECEIVED, Boston, March 20, 1843, of Messrs. TIFFANY, FITE & Co., Baltimore, one thousand dollars, on account.

$1000. LINCOLN, FROTHINGHAM & Co.

RECEIVED, Boston, March 25, 1843, of GEO. H. BLANCHARD, three thousand, one hundred and thirty-one $\frac{84}{100}$ dollars, in full of account to date.

3131\frac{84}{100}$. LINCOLN, FROTHINGHAM & Co.

RECEIVED of S. S. PIERCE thirty-nine hundred and fifty dollars, in full for balance due on account.

BOSTON, *March* 31, 1842.

$3950. LINCOLN, FROTHINGHAM & Co.

FORMS OF ORDERS.

Mr. EDWARD BATES will please pay to EDWARD S. SANFORD twelve hundred dollars, in Merchandise, and charge the same to our account.

LINCOLN, FROTHINGHAM & Co.

BOSTON, *Jan.* 6, 1843.

Messrs. Dane & Dana:

Gentn.,—You will oblige by delivering Mr. Henry Fisk the twenty boxes merchandise, marked W, belonging to us, on storage.

Your obt. servts.,

Boston, *March* 30, 1843. Lincoln, Frothingham & Co.

Boston, *March* 31, 1843.

Mr. E. F. Newhall will please pay Mr. Charles C. Burr, or Bearer, two hundred dollars, and charge the same to our account.

Lincoln, Frothingham & Co.

FORMS OF DRAFTS.

$3000. Boston, *February* 6, 1843.

At sight, pay to the Order of Benj. Nason three thousand dollars, value received, and charge the same to our account.

Lincoln, Frothingham & Co.

To
Alexander Anderson, Esq.,
Mobile, Ala.

$500. Boston, *February* 8, 1843.

At sight, pay to Henri H. Fenton, or Order, five hundred dollars, value received, and charge the same to our account.

Bennoch, Fogg & Shannon.

To
Messrs. Lincoln, Frothingham & Co.,
Boston, Mass.

$400. New Orleans, *March* 20, 1843.

Sixty days after date, pay to the Order of Thomas B. Wales, Esq., at the Globe Bank, Boston, Mass., four hundred dollars, value received, and place the same to the account of Charles Sprague, Esq., as per advice. Hartwell, Lawrence & Co.

To
Messrs. Lincoln, Frothingham & Co.,
Boston, Mass.

$6000. Boston, *March* 25, 1843.

At sight, pay to the Order of Messrs. Clark & Ellis, six thousand dollars, value received, and charge the same to account.

Your obt. servts.,

B. Burgess & Sons.

To
Messrs. Lincoln, Frothingham & Co.,
Boston.

FORMS OF PROMISSORY NOTES.

2177\frac{85}{100}$. BOSTON, *January* 3, 1843.

Eight months from date, we promise to pay LINCOLN, FROTHINGHAM & Co., or Order, twenty-one hundred seventy-seven $\frac{85}{100}$ dollars, at the Boston Bank, Boston, value received.

GEO. HILL & Co.

322\frac{50}{100}$.

Ninety days after date, I promise to pay to the Order of LINCOLN, FROTHINGHAM & Co., three hundred twenty-two $\frac{50}{100}$ dollars, value received. SAMUEL LEEDS.

BOSTON, *January* 3, 1843.

$5500. BOSTON, *Jan.* 2, 1843.

Six months after date, we, jointly and severally, promise to pay to the Order of ABBOTT LAWRENCE, Esq., five thousand five hundred dollars, for value received. JAMES S. FALLS,
BENJ. WOOD.

$3000. BOSTON, *Jan.* 2, 1843.

For value received, we, each as principal, jointly and severally, promise to pay to JAMES FRENCH, or Bearer, three thousand dollars, on demand, with interest. B. WOOD FOSTER,
AUGUSTUS FROST.

FORMS OF DUE-BILLS.

Due, on demand, to WILLIAM ROGERS, one hundred dollars, to be paid in Merchandise, April 7, 1843, value received.

LINCOLN, FROTHINGHAM & Co.

BOSTON, *March* 31, 1843. Due, on demand, to B. WOOD FOSTER, two hundred dollars, value received.

SAMUEL BATES, Jr.

SET OF EXCHANGE.

A set of exchange is an order for money to be received in one country for the value paid in another, in which there are generally three or more persons interested. To secure against accidents, three bills, of the same tenor and date, are generally forwarded by different vessels, or other channels of conveyance. When one is paid, the others are of no value.

FORM OF A SET OF EXCHANGE.

*Exchange for £*1000. BOSTON, *March* 1, 1843.

Twenty days after sight of this first of exchange, second and third, of the same tenor and date, not paid, pay to the order of WILLIAM W. CLAPP, in London, the sum of one thousand pounds sterling, value received, and charge the same to account of

LINCOLN, FROTHINGHAM & Co.

To
Messrs. BATES, BARING & Co.,
London.

---

*Exchange for £*1000 BOSTON, *March* 1, 1843.

Twenty days after sight of this second of exchange, first and third, of the same tenor and date, not paid, pay, &c.

---

*Exchange for £*1000. BOSTON, *March* 1, 1843.

Twenty days after sight of this third of exchange, first and second, of the same tenor and date, not paid, pay, &c.

EQUATION OF STORAGE.

RULE.

Multiply the number of barrels (or other articles) by the number of days they have been on storage, and divide the amount by the number of days in a month, or any other term agreed upon; the quotient will give the number of barrels to be paid for, as having been stored for that term.

EXAMPLE.

Received, and delivered, on account of Stanley, Reed & Co., Flour, as follows: —

Date.		*Bbls.*	*Days.*	
1842.				
Jan. 2.	Received,	2000	× 10 =	20000
12.	Delivered,	500		
		1500	× 7 =	10500
19.	Delivered,	500		
		1000	× 3 =	3000
22.	Received,	800		
		1800	× 6 =	10800
28.	Delivered,	1000		
		800	× 10 =	8000
Feb. 8.	Received,	800		
		1600	× 4 =	6400
12.	Delivered,	800		
		800	× 4 =	3200
16.	Delivered,	400		
		400	× 4 =	1600
20.	Delivered,	400		
		00	30)	63500 (2116⅔

2116⅔ barrels is the quantity chargeable for 1 month.

EQUATION OF PAYMENTS.

This is the rule or method for finding the time for paying at once several debts, due at different periods of time.

RULE.

Multiply each amount by the time in which it is payable, and divide the sum of the products by the sum of the debts; the quotient will be the equated time of payment

EQUATION OF PAYMENTS.

EXAMPLES.

1. Bought of Silas Pierce & Co. as follows, at 4 months' credit. When is the equated time of payment?

1842.			Days.	Products.
April	11.	50.00		.00
"	17.	59.50 ×	6 =	357.00
"	19.	36.97 ×	8 =	295.76
"	24.	55.46 ×	13 =	720.98
"	27.	71.00 ×	16 =	1136.00
May	6.	86.85 ×	25 =	2171.25
"	9.	82.13 ×	28 =	2299.64
"	18.	57.41 ×	37 =	2124.17
		499.32		9104.80 (18
				49932
				411160
				399456
				11704

The column of days represents the number of days after Aug. 11 (4 months after April 11) at which the several debts become payable. The quotient, 18 days, added to Aug. 11, gives Aug. 29 for the equated time.

2. Bought merchandise of Dane & Dana, on account. When is the equated time of payment?

1842.						Days.		
Jan.	10.	At 4 months;	due	May	10.		$79	
"	20.	" " "	"	"	20.	10 ×	44 =	440
Feb.	4.	" " "	"	June	4.	25 ×	69 =	1725
"	8.	" " "	"	"	8.	29 ×	72 =	2088
"	18.	" " "	"	"	18.	39 ×	186 =	7254
Mar.	1.	" " "	"	July	1.	52 ×	74 =	3848
"	7.	" " "	"	"	7.	58 ×	224 =	12992
"	16.	" " "	"	"	16.	67 ×	417 =	27939
"	18.	" " "	"	"	18.	69 ×	23 =	1587
"	22.	" " "	"	"	22.	73 ×	52 =	3796
"	24.	" " "	"	"	24.	75 ×	37 =	2775
"	27.	" " "	"	"	27.	78 ×	73 =	5694
							1350	) 70138 (51
								6750
								2638
								1350
								1288

52 days (nearly) added to May 10, gives equated time, July 1, 1842.

RULE

To prove Equations.

Multiply the number of days intervening between the time when the first sum is payable and the equated time, into the sum then due; continue thus with each amount whose date is earlier than the equated time, and add their products. Do the same with the sums due after the equated time. If the amounts before and after the equated time are equal, the work is supposed to be right. Mercantile men reject the cents in such calculations, but if they exceed 50 cents, add 1 to the number of dollars. The variation in the result would be but trifling.

PROOF OF THE FOREGOING EXAMPLE.

From	May	10	to	July	1	are	52 days,	× 79 =	4108	
"	"	20	"	"	"	"	42 "	× 44 =	1848	
"	June	4	"	"	"	"	27 "	× 69 =	1863	
"	"	8	"	"	"	"	23 "	× 72 =	1656	
"	"	18	"	"	"	"	13 "	× 186 =	2418	11893
"	July	1		"	"	"	0 "	74		

From	July	1	to	July	7	are	6 days,	× 224 =	1344	
"	"	"	"	"	16	"	15 "	× 417 =	6255	
"	"	"	"	"	18	"	17 "	× 23 =	391	
"	"	"	"	"	22	"	21 "	× 52 =	1092	
"	"	"	"	"	24	"	23 "	× 37 =	851	
"	"	"	"	"	27	"	26 "	× 73 =	1898	11831

This is not exact, because we took just 52 days, when the true time was a fraction short. But it is sufficiently near for all practical purposes.

COMPOUND EQUATIONS.

By this rule, we find the balance of an account, where there are debits and credits of different dates.

RULE.

After finding the equated time of each side of the account, by simple equation, —

1. Multiply the number of days between the equated times into the smaller amount.
2. Then divide the product by the difference of the *Dr.* and *Cr.* sides of the account.
3. If the earlier date is affixed to the larger amount, the time is reckoned back from the earlier date.
4. If the later date is affixed to the larger amount, the time is reckoned forward from the later date, which will give the time at which the balance becomes due.

EXAMPLE.

Bought merchandise of Upham, Appleton & Co., at 6 mo., as follows: —

1842.		1842.					
May 24.	Due	Nov. 24.	145.58 =	146			
June 1.	"	Dec. 1.	52.36 =	52	× 7 =	364	
" 2.	"	" 2.	8.33 =	8	× 8 =	64	
" 3.	"	" 3.	261.29 =	261	× 9 =	2349	
" 14.	"	" 14.	73.89 =	74	× 20 =	1480	
" 20.	"	" 20.	66.76 =	67	× 26 =	1742	
" 30.	"	" 30.	61.53 =	62	× 36 =	2232	
		1843.					
July 5.	"	Jan. 5.	66.67 =	67	× 42 =	2814	
" 22.	"	" 22.	91.08 =	91	× 59 =	5369	
			827.49	828		) 16414 (19	
						828	
						8134	
						7452	
						682	

20 days, nearly, which, added to Nov. 24, gives Dec. 14.

Cr. 1842.

June	2.	By	Cash,	15.00		
"	3.	"	"	50.00 ×	1 =	50.00
"	20.	"	"	49.00 ×	18 =	882.00
"	25.	"	"	10.92 ×	23 =	253.00
July	19.	"	"	50.00 ×	47 =	2350.00
"	22.	"	"	70.00 ×	50 =	3500.00
Aug.	15.	"	"	50.00 ×	74 =	3700.00
Sept.	23.	"	"	120.00 ×	113 =	13560.00
				415.00		) 24295.00 (58
						2075
						3545
						3320
						225

58 days added to June 2 gives July 30. From July 30 to Dec. 14 is 137 days, which multiply by the smaller amount, 415, and divide the product by the difference, 828 — 415 = 413.

```
      415
      137
     ----
     2905
    1245
    415
    -----
413) 56855 (137 days.
     413
     ----
     1555
     1239
     ----
      3165
      2891
      ----
       274
```

Then, according to the rule, if the balance is on the side of the earlier date, deduct the quotient; if on the side of the later date, add the quotient to that date. Here the balance is on the side of the later date; therefore count forward from Dec. 14, 137 days, which gives the time for payment of the balance, April 30, 1843.

RULE

For Equation of the Balance on a Note, where Payments have been made before due.

Multiply the face of note by term of credit, and the amounts paid by the term of credit, as in simple equation. Then deduct the sum of the products of the payments from the first product, divide by the balance due, and add the quotient to the time expressed in the note.

EXAMPLE.

Passed our Note to J. Gardner & Co., July 1, 1840, for $3600, payable 12 months from date. Endorsed on the same as follows: —

Oct. 1, 1840.	400 ×	3	months	= 1200	3600	3600
Jan. 1, 1841.	800 ×	6	"	= 4800	2600	12 mos.
Mar. 1, "	600 ×	8	"	= 4800	1000	43200
May 1, "	800 ×	10	"	= 8000		18800
	2600			18800		1|000) 24|400
						$24\frac{2}{5}$

24 2-5 months added to July 1, 1840, would give July 13, 1843, for the time at which the balance becomes payable.

EQUATION OF DIVIDENDS

Lincoln, Frothingham, & Wood, invest in Co. $120,000, of which L. advances $44,800, F. advances $47,300, W. advances $27,900. The gains in business are $4,682.67. *To find each one's proportion of the gain*, apply the following

RULE.

Multiply the gain or loss by each one's capital, and divide each product by the whole amount of joint capital. The several quotients will give the respective proportions.

```
                468267                  468267                  468267
                 27900                   44800                   47300
                -------                 -------                 -------
                4214403                 3746136                 1404801
               3277869                 1873068                 3277869
               936534                  1873068                 1873068
               ---------               ---------               ---------
12|0000)1306464|9300     12|0000)2097836|1600     12|0000)2214902|9100
               ---------               ---------               ---------
               108872                  174819                  184575
```

PROOF: 1088.73 + 1748.19 + 1845.75 = 4682.67.

LOSS AND GAIN.

To find what is gained or lost per cent. on goods bought and sold.

RULE.

Find the gain or loss by subtraction. Then, as the cost price is to the gain, or loss, so is $1.00 to the gain or loss per cent.

Bought sugar for 6 cents, and sold it for 8 cents. What per centage did I make?	8 6 2 gain.	6 : 2 : : 100 100 6) 200 ($33\frac{2}{6}$ per cent.

To find at what price goods must be sold, to gain a stipulated per cent.

RULE.

Add the per cent. you wish to gain to $1.00, and multiply it into the cost price.

Bought cloth at $2.90 per yard. I wish to make 27 per cent. What will be the selling price?	2.90 127 2030 580 290 3.68.00	$3.68

To lose a stipulated per cent.

RULE.

Subtract the per cent. loss from $1.00, and multiply the buying price into it.

Bought cotton at 10 cents. What must I sell it for, to lose 10 per cent.?	100 — 10 = 90 per cent. loss, deduct from 100. 10 cost price. 9.00	9 cents.

INTEREST.

Interest is an allowance made by the borrower to the lender for the use of money. The per centage may be at the rate established by law, which is 6 per cent. in Massachusetts, or at any less rate.

There are several methods of calculating interest at 6 per cent. The following simple rule is adopted generally by banks and mercantile men: —

RULE.

Multiply the principal by one half the number of months, and, if there are any odd days, by one sixth the number of days, written as a decimal at the right hand of half the number of months. Divide the product by 100, and you have the interest.

What is the interest on $698.98, for 1 year, 1 month, and 26 days?

$\frac{1}{2}$ of 13 months is 6.5 tenths.
$\frac{1}{6}$ of 26 days is $4\frac{2}{6}$
$6.9\frac{2}{6}$

```
     698.98
       6.9½
    629082
   419388
     23299
100)4846.261
     48.46
```

To find the interest at any other rate, take such fractional part of the interest at 6 per cent., as, added to, or subtracted from it, will give the required per cent. Thus, for 7 per cent. add one sixth; for 4 per cent. subtract one third.

A sum at simple interest, at 5 per cent., will double in 20 years. At 6 per cent., it will double in $16\frac{2}{3}$ years.

COMPOUND INTEREST.

Compound Interest is found by adding the interest to the principal, at the end of each year, and casting interest on the amount for the ensuing year.

What is the amount of $128, in three years, at compound interest?

```
  128
    6
  ----
 7.68
128
------
135.68
     6
------
 8.14
135.68
------
143.82
     6
------
 8.63
143.82
------
152.45
```

It will be seen that, in the foregoing calculation, the figures below cents have been rejected, in setting down the products, carrying for tens, however, as if they were set down. This is agreeable to mercantile usage.

A sum at compound interest, at 5 per cent. per annum, will double in 14 years and $2\frac{1}{2}$ months. A sum at compound interest, at 6 per cent., will double in 11 years and $10\frac{2}{3}$ months.

DEFINITIONS

OF

THE PRINCIPAL TERMS USED IN MERCANTILE BUSINESS.

Acct.; account.

Acceptance; an engagement to pay a specified amount, by writing on the face of the Order, "Accepted," with the acceptor's name.

Account Sales; a statement of the particulars of the sale of merchandise consigned to you.

Account Current; a statement of the *Drs.* and *Crs.* of a running account, with interest added, generally made up once in 6 or 12 months.

Accommodation; a term generally applied to bills, where a person endorses for another.

Ad Valorem; in proportion to the first cost of goods.

Advance; money advanced on merchandise consigned to sell, before the goods are sold.

Adventure; merchandise consigned.

Agent; a person authorized to transact business for another:

Amt.; amount.

Apl.; April.

Assignment; a transfer of property and interest to another.

Assignee; a person appointed by the court to settle a bankrupt's affairs.

Attachment; a lien on property, created by legal process.

Aug.; August.

Balance; the difference between the *Dr.* and *Cr.* sides of an account.

Bankrupt; a person unable to pay his debts.

B. B.; Bill-Book.

Bill; a term including orders, notes, &c.

Bill of Entry; a list of merchandise to be entered at the custom-house.

Bill of Lading; a receipt given by the captain of a vessel, for merchandise shipped.

Bill of Sale; a writing showing a sale of merchandise, &c.

Bill of Store; a license allowed for carrying ship stores to sea free of duty.

Bbl.; barrel.

Bond; an instrument under seal, with a penalty, in case of failure to perform an agreement.

Bottomry Bond; an instrument pledging a vessel, to secure money lent.

Bot.; bought.

Brokerage; a premium allowed for buying and selling stocks, &c.

B. P.; bill of parcels.

C. B.; Cash-Book.

C. I. B.; Commission Invoice-Book.

DEFINITIONS.

Circular; a printed notice, sent abroad, relative to the business of the house.
Co.; company.
Com.; commission.
Compromise; an adjustment, by relinquishing part of a claim.
Cons., Consignment; merchandise shipped to be sold.
Consignee; the person to whom such goods are shipped.
Cr.; credit.
C. S. B.; Commission Sales-Book.
Cwt.; hundred pounds.

Days of grace; three days allowed for payment of a bill, after the time stated on its face.
Debenture; a certificate given by the proper officer at the custom-house, when goods are imported, on which a bounty or drawback will be allowed, when exported again.
Dec.; December.
Demurrage; a penalty incurred by the hirer of a vessel, by being detained longer than the time agreed on.
Discount; an allowance made on a bill for prompt payment.
Doz., dz.; dozen.
Dr.; debtor.
Draft; an order for the payment of money.
Duplicate; a copy.
Ds.; days.

Endorse; to write your name on the back of a bill.
Effects; cash, merchandise, real estate, &c.
E. & O. E.; errors and omissions excepted.

Feb.; February.
Firm; a company or copartnership of two or more in business.
Folio; Leger page.

I. B.; Invoice-Book.
Ins.; insurance.
Int.; interest.
Inventory; a list of effects.
Invoice; an account of merchandise bought, or sent abroad on consignment.

Jan., January.

L. B.; Letter-Book.
Leg.; Leger.
Letter of Credit; a writing authorizing a person to draw a bill, on account of the person who gives it.
Letter of License; a writing giving a person liberty to conduct his business without molestation.
L. F.; Leger folio.

Manf., manufacturing.
Manifest, the particulars of a vessel's cargo, on arrival.
Mar., March.

DEFINITIONS.

Mdse.; merchandise.
Mo.; month.

N. B.; notice particularly.
No.; number.
Nov.; November.

Obligor; one bound in a special contract.
Obligee; one to whom the obligor is bound.
Oct.; October.

P.; page, pipe.
Per; by.
Policy; an instrument of insurance.
Premium; allowance above par value. Amount paid for insurance.
Price Current; a statement of the market prices of goods.
Primage; a per centage allowed the captain of a vessel.
Pro and Con; for and against.
Protest; an instrument, drawn by a notary public, witnessing that a bill has been presented and not paid.
Proximo; the next month.
Ps.; pieces.
P. S.; postscript.

Recd.; received.
Rect.; receipt.

S. B.; Sales-Book.
Sen.; senior.
Sept.; September.
Sight; time of presenting a bill.
Special Endorsement; an endorsement by which the endorser is held liable only on certain conditions.
Sundries; two or more.
St.; street.

Tare; allowance for weight of boxes, bags, &c., containing merchandise.

Ult., Ultimo; last month.
Usury; more interest than is allowed by law.

Verbatim; word for word.
Vice Versa; the reverse.

Wharfage; charge for use of wharf.
Wt.; weight.

Yd.; yard.

× multiply.	= equal to.	— subtract, or less.	£. pounds.
÷ divide.	+ add, or more.	" the same.	% per cent.

RULE

For exchanging Sterling Money into the Money of the United States.

The value of a dollar is 4 s. 6 d. sterling, or $\frac{9}{40}$ of a pound. Hence, to reduce pounds to dollars, multiply by 40, and divide by 9; and, to reduce dollars to pounds, multiply by 9, and divide by 40. The shillings and pence, if any, must first be reduced to decimals of a pound, by the following rule: — Reduce the given quantity (of shillings, pence, &c.) to the lowest denomination mentioned, for the numerator; then reduce one pound to the same denomination for the denominator. Reduce this vulgar fraction to a decimal, by annexing ciphers to the numerator, and dividing by the denominator. If, in reducing dollars and cents to pounds, there be a decimal of a pound in the answer, reduce that decimal to shillings by multiplying by 20; and if there then be a decimal of a shilling, reduce that decimal to pence; and so on.

EXAMPLE.

Reduce £784, 14 s., 10½ d. sterling, to dollars and cents.

```
                £1                960 ) 7140 ( .74375
                 20                      6720
14 s., 10 d., 2 qr.                      ----
 12              20                      4200
 --              12                      3840
178              ---                     ----
  4              240                      3600
 --               4                       2880
714, numerator.   ---                      ----
                 960, denominator.         7200
                                           6720
                                           ----
                                            4800
                                            4800
                                            ----
                                              00
```

Then, 784.74375
40
9) 31389.75000
3487.75, *Ans.*

Reduce $3487.75 to pounds, shillings, and pence, sterling.

```
          9
40 ) 31389.75
```

£784.74375, decimals produced by annexing ciphers to the dividend.

```
          20
s.   14.87500
          12
d.   10.50000
           4
qr.   2.00000
```

£784, 14 s., 10 d., 2 qr. *Ans.*

RATES OF GOLD COINS,

As allowed in the Custom-House, according to Act of Congress of 1834.

U. S. Eagle, old emission,	10.66	Malta Double Louis,	9.27
" " " new "	10.00	" Louis,	4.85
English Guinea,	5.07	" Demi Louis,	2.33
" Sovereign,	4.84	Mexican Doubloon,	15.53
" Seven-Shilling Piece,	1.69	Spanish " of 1772,	15.53
French Double Louis, prior to 1786,	9.69	" " since 1772,	15.53
" Louis, " " "	4.84	" Pistole,	3.98
" Double Louis, since 1786,	9.15	Colombia Doubloon,	15.53
" Louis, " "	4.57	Holland Double Rix Dollar,	12.20
" Double Napoleon, or 40 francs,	7.70	" Rix Dollar,	6.04
" Napoleon, " 20 "	3.85	" Ducat,	2.27
" new Louis Guinea,	4.65	" Ten Guelder Piece,	4.00
Frankfort-on-the-Maine Ducat,	2.27	Portugal Dobraon,	32.70
Hamburg Ducat,	2.27	" Dobra,	17.30
		" Johannes,	17.06

A

PRACTICAL SYSTEM

OF

BOOK-KEEPING,

BY

SINGLE ENTRY,

EXEMPLIFIED IN ONE SET OF BOOKS.

137

1

BOSTON, *October* 1, 1842.

	Inventory of my Effects on commencing business;				
	Also of Debts I owe.				
	Cash deposited in New England Bank, . .	1500	00		
	Merchandise, as per Invoice-Book, . . .	1200	00		
1	James Parmenter owes me on acct., . . .	400	00		
1	Henry K. Ellis " " " " . . .	100	00	3200	00
	I owe				
1	Plummer & Cooper, ...	150	00		
1	Saxton & Peirce, ...	300	00		
1	James Rogers, ...	50	00	500	00
	Net Capital, ...			2700	00
	1				
1	SAXTON & PEIRCE . . . . . *Cr.*				
	By 10 reams Letter Paper, . . . @ 3.25			32	50
	"				
1	O. C. GREENLEAF . . . . . *Cr.*				
	By 1 doz. Slates, ...	3	25		
	" 1 Day-Book, ...	3	00		
	" 1 Journal, ...	3	50		
	" 1 Leger, ...	4	00		
	" 3 gross Lead Pencils, ... @ 50	1	50		
	" 3 " Steel Pens, ... " 3.25	9	75		
	" 1 ream ruled Letter Paper, ...	3	75		
	" 1 Church Psalmody, ...	1	63	30	38
	"				
2	JOHN MARSH . . . . . *Cr.*				
	By 3 doz. Emerson's Arithmetic, Part I., @ 1.20	3	60		
	" 3 " " " " II., " 3.48	10	44		
	" 3 " " " " III., " 8.28	24	84		
	" 1 quarto Bible, ...	6	00	44	88

BOSTON, *October* 3, 1842.

2	EDWARD BROWN . . . . . *Dr.*				
	To 1 piece Pongee Hdkfs., ...	5	00		
	" 9 yds. Merino, ... @ 75	6	75		
	" 1 piece white Linen, . . 12 yds. " 2/	4	00		
	" 8 yds. French Calico, . . . " 2/3	3	00	18	75
	4				
2	E. D. RICE . . . . . *Dr.*				
	To $2\frac{1}{2}$ yds. Gambroon, ... @ 2/3		94		
	" 8 " bl. Cotton, ... " 11		88		
	" 2 " white Linen, ... " 6/	2	00		
	" 4 pr. Wool Socks, ... " 2/6	1	67		
	" 9 yds. Calico, ... " 1/	1	50		
	" 8 " striped Shirting, . . . " $11\frac{1}{2}$		92	7	91
	5				
2	J. B. ALLEN . . . . . *Cr.*				
	By $1\frac{3}{4}$ yds. blk. Broadcloth, . . . @ 8.00	14	00		
	" $2\frac{1}{2}$ " " Cassimere, . . . " 2.00	5	00		
	" 16 " Gingham, ... " 1/6	4	00		
	" $2\frac{1}{2}$ " Cotton Check, . . . " 1/		42	23	42
	"				
2	J. B. ALLEN . . . . . *Dr.*				
	To Cash, on acct., ...			20	00

3

BOSTON, *October* 6, 1842.

3	CHARLES FROST . . . . . *Dr.*				
	To 10 yds. blk. Alepine, ... @ 6/	10	00		
	" 15 " " Silk, ... " 6/9	16	87		
	" 5 " Bonnet Ribbon, . . . " 1/6	1	25		
	" 2 fancy Kerchiefs, ... " 6/9	2	25	30	37
	10				
3	HENRY KIMBALL . . . . . *Dr.*				
	To 7½ yds. blk. Silk Fringe, . . @ 3/	3	75		
	" 4 Linen Cambric Kerchiefs, . " 2/3	1	50		
	" 2 Gent's. Silk " . . " 45		90		
	" 1 pr. Kid Gloves, ...	1	12		
	" 1 " Ladies' "		75		
	" 2 ps. Russia Diaper, ... " 2.00	4	00		
	" 4½ yds. Eng. Flannel, . . . " 65	2	93	14	95
	14				
3	JOHN H. FOSTER . . . . . *Dr.*				
	To 2 ps. col'd. Ribbon, ... @ 1.25	2	50		
	" 1 Bonnet, ...	1	75		
	" 2 " . . . . . " 2⅜	4	75		
	" 3 ps. col'd. Lawn, . . . 20 yds. " 25	5	00		
	" 1 " printed " . . . 30 " " 14	4	20		
	" 2 " bleached Shirting, . 64 " " 8	5	12		
	" 3 " brown " . 66 " " 6	3	96		
	" 3 " " " . 72 " " 6	4	32	31	60
	"				
3	JOHN H. FOSTER . . . . . *Cr.*				
	By Cash, on acct., ...			30	00
	15				
1	SAXTON & PEIRCE . . . . . *Dr.*				
	To Cash, on acct., ...			200	00

BOSTON, *October* 16, 1842.

2	F. H. DEMOND . . . . . *Dr.*				
	To 14½ yds. Curtain Muslin, . . @ 2/	4	83		
	" 2 Damask Table Covers, . . . " 4/	1	33		
	" 7 yds. Check Cambric, . . . " 2/6	2	92		
	" 6 " Linen Drilling, ... " 1/6	1	50		
	" 8 lbs. Knitting Cotton, . . . " 45	3	60	14	18
	17				
3	JAMES JOHNSON, Medford, . . . *Dr.*				
	To 1 bbl. Sperm Oil, . . net 32 gs. @ 90	28	80		
	" 1 chest Souchong Tea, " 90 lbs. " 45	40	50	69	30
	"				
3	JAMES JOHNSON, Medford, . . . *Cr.*				
	By Cash, on acct., ...			60	00
	18				
	Sold JAMES BATES, for Cash,				
	10 bags Shot, ea. 25 lbs., . 250 lbs. @ 7	17	50		
	2 boxes Starch, . . . net 66 " " 7	4	62		
	5 " B. M. Raisins, ... @ 1.50	7	50		
	5 " No. 1 Soap, ea. 70 lbs., . " 6½	22	75		
	½ chest Y. H. Tea, . . net 40 lbs. @ 85	34	00	86	37
	20				
3	Sold M. B. TOWNE, as follows: —				
	200 feet Windsor Glass, 12×10, . @ 8.00	16	00		
	60 lbs. Cavendish Tobacco, . . " 22	13	20		
	½ chest Y. H. Tea, 42 lbs. net, . " 80	33	60		
	3 boxes Raisins, ... " 1.50	4	50		
	50 lbs. Cloves, ... " 28	14	00		
	1 bag Java Coffee, net 118 lbs., " 13	15	34		
	3 " Havana " " 380 " . " 12	45	60		
	100 lbs. Black Pepper, ... " 10	10	00	152	24
	Received payment, by Note at 60 days from date.				

Paid.

DAY-BOOK.

BOSTON, *October* 22, 1842.

Paid.	Bot. of R. W. TRAIP, for Cash,				
	60½ yds. Carpeting, ... @ 20			12	10
	"				
3	Bot. of SILAS PIERCE & Co.,				
	Goods, as per Invoice, ...			208	00
	On my Note, at 90 days.				
	24				
Paid.	Bot. of TROOMBLY & BUTLER, for Casn,				
	Goods, as per Invoice, ...			63	00
	25				
3	HENRY KIMBALL . . . . . *Dr.*				
	To 5 reams Letter Paper, . . . @ 3.50			17	50
	"				
3	CHARLES FROST . . . . . *Dr.*				
	To 3 doz. Emerson's Arith., Part 1st, @ 1.25	3	75		
	" 3 " " " " 2d, " 3.75	11	25		
	" 3 " " " " 3d, " 8.50	25	50		
	" 1 quarto Bible, ...	6	50	47	00
	27				
3	JOHN H. FOSTER . . . . . *Dr.*				
	To 2 ps. Pongee Hdkfs., . . . @ 4.90	9	80		
	" 30 yds. Black Silk, ... " 80	24	00		
	" 8 " French Calico, ... " 50	4	00		
	" 20 " Cotton Shirting, ... " 20	4	00	41	80
	"				
2	E. D RICE . . . . . *Dr.*				
	To 1 ps. 28 yds. Linen, ... @ 40	11	20		
	" 1 " 28½ " " . . . . . " 35	9	98	21	18
	28				
3	CHARLES FROST . . . . . *Dr.*				
	To 1 ps. 30 yds. blk. Cotton, . . . @ 11			3	30

BOSTON, *October* 30, 1842.

3	CHARLES FROST . . . . . *Dr.*					
	To my Order on Edward Brown, ...				12	00
	"					
3	CHARLES FROST . . . . . *Dr.*					
	To Cash, lent, ...				50	00
	"					
C. B. Cash-Book.	Sold C. C. KENDALL, for Cash,					
	10 bbls. S. Flour, ... @ 7.00		70	00		
	5 " F. " . . . . . " 6.00		30	00	100	00
	"					
C. B.	Sold E. BROWN, for Cash,					
	10 boxes Oranges, ... @ 2.00				20	00
	"					
C. B.	Sold S. ANDERSON, for Cash,					
	20 boxes Oranges, ... @ 1.90				38	00
	"					
C. B.	Sold MOSES FRENCH, for Cash,					
	20 boxes Oranges, ... @ 1.90				38	00
	"					
1	JAMES PARMENTER . . . . . *Cr.*					
	By Cash, on acct., ...				400	00
	"					
1	H. K. ELLIS . . . . . *Cr.*					
	By Cash, in full of acct., ...				100	00
	"					
1	PLUMMER & COOPER . . . . . *Dr.*					
	To Cash, in full of acct., ...				150	00
	"					
1	SAXTON & PEIRCE . . . . . *Dr.*					
	To Cash, in full of acct., ...				132	50
	"					
1	O. C. GREENLEAF . . . . . *Dr.*					
	To Cash, in full of acct., ...				30	38
	"					
2	JOHN MARSH . . . . . *Dr.*					
	To amt. paid in full on settlement, . . .				44	88
	"					
2	E. D. RICE . . . . . *Cr*					
	By Cash, on acct., ...				20	00

Dr. CASH.

1842.					
Oct. 1	To Cash on hand, per Inventory, . . .	1500	00		
" 14	" amt. recd. of J. H. Foster, on acct., . .	30	00		
" 17	" " " " J. Johnson, " " . .	60	00		
" 18	" " " for Goods sold Bates, . .	86	37		
" 30	" " " " " " Kendall, . .	100	00		
" "	" " " " " " E. Brown, .	20	00		
" "	" " " " " " S. Anderson,	38	00		
" "	" " " " " " M. French, .	38	00		
" "	" " " of J. H. Parmenter, on acct.,	400	00		
" "	" " " " Ellis, " " .	100	00		
" "	" " " " E. D. Rice, " " .	20	00	2392	37
Nov. 1	To Balance, ...	1489	51		

CASH. *Cr.*

1842.					
Oct. 5	By amt. paid J. B. Allen, on acct., . . .	20	00		
" 15	" " " Saxton & Peirce, " . . .	200	00		
" 22	" " " R. W. Traip, for Mdse., . .	12	10		
" 24	" " " Troombly & Butler, " . .	63	00		
" 30	" " " Plummer & Cooper, on acct.,	150	00		
" "	" " " Saxton & Peirce, " " .	132	50		
" "	" " " Greenleaf, " " .	30	38		
" "	" " " J. Marsh, " " .	44	88		
" "	" C. Frost, lent this day, ...	50	00		
" "	" amt. paid this month, as per Expense-Book, ...	200	00		
" 31	" balance in Bank, ...	1489	51	2392	37

ALPHABET.

A.
Allen, J. B., 2

B.
Brown, Edward, 2
Bills Receivable, 3
Bills Payable, 3
Balance Sheet, 4

C.

D.
Demond, F. H., 2

E.
Ellis, H. K., 1

F.
Frost, Charles, 3
Foster, J. H., 3

G.
Greenleaf, O. C., 1

H.

I.

J.
Johnson, James, 3

K.
Kimball, Henry, 3

L.

M.
Marsh, John, 2

N.

O.

P.
Parmenter, James, 1
Plummer & Cooper, 1

Q.

R.
Rice, E. D., 2
Rogers, James, 1

S.
Saxton & Peirce, 1

T.

U.

V.

W.

X.

Y.

Z.

Dr. JAMES PARMENTER. *Cr.*

1842. Oct. 1	To Stock, .	1	400	00	1842. Oct. 30	By Cash, .	6	400	00

HENRY K. ELLIS.

1842. Oct. 1	To Stock, .	1	100	00	1842. Oct. 30	By Cash, .	6	100	00

PLUMMER & COOPER.

1842. Oct. 30	To Cash, .	6	150	00	1842. Oct. 1	By Stock, .	1	150	00

SAXTON & PEIRCE.

1842. Oct. 15	To Cash, .	3	200	00	1842. Oct. 1	By Stock, .	1	300	00
" 30	" " .	6	132	50	" "	" Mdse., .	1	32	50
			332	50				332	50

JAMES ROGERS.

					1842. Oct. 1	By Stock, .	1	50	00

O. C. GREENLEAF.

1842. Oct. 30	To Cash, .	6	30	38	1842. Oct. 1	By Mdse., .	1	30	38

2

Dr. JOHN MARSH. *Cr.*

1842.						1842.				
Oc. 30	To Cash, .	6	44	88		Oct. 1	By Mdse., .	1	44	88

EDWARD BROWN.

1842.										
Oct. 3	To Mdse., .	2	18	75						

E. D. RICE.

1842.						1842.				
Oct. 4	To Mdse., .	2	7	91		Oc. 30	By Cash, .	6	20	00
" 27	" " .	5	21	18		" 31	" Balance,		9	09
			29	09					29	09
" 31	" Balance,		9	09						

J. B. ALLEN.

1842.						1842.				
Oct. 5	To Cash, .	2	20	00		Oct. 5	By Mdse., .	2	23	42
" 31	" Balance,		3	42						
			23	42					23	42
						" 31	" Balance,		3	42

F. H. DEMOND.

1842.										
Oc. 16	To Mdse., .	4	14	18						

Dr. CHARLES FROST. *Cr.*

1842.					1842.				
Oct. 6	To Mdse., .	3	30	37	Oct.31	By Balance, .		142	67
" 25	" " . .	5	47	00					
" 28	" " . .	5	3	30					
" 30	" Order, .	6	12	00					
" "	" Cash, . .	6	50	00					
			142	67				142	67
" 31	" Balance, .		142	67					

HENRY KIMBALL.

1842.					1842.				
Oct.10	To Mdse., .	3	14	95	Oct.31	By Balance,		32	45
" 25	" " . .	5	17	50					
			32	45				32	45
" 31	" Balance,		32	45					

JOHN H. FOSTER.

1842.					1842.				
Oct.14	To Mdse., .	3	31	60	Oct.14	By Cash, .	3	30	00
" 27	" " . .	5	41	80	" 31	" Balance,		43	40
			73	40				73	40
" 31	" Balance,		43	40					

JAMES JOHNSON, (Medford, Mass.)

1842.					1842.				
Oct.17	To Mdse., .	4	69	30	Oct.17	By Cash, .	4	60	00

BILLS RECEIVABLE.

1842.									
Oct.20	To N.B.Town,	4	152	24					

BILLS PAYABLE.

					1842.				
					Oct.22	By S. P. & Co.	5	208	00

4

Dr. BALANCE SHEET. *Cr.*

1842.					1842.				
Oct.31	Bals. due me:				Oct.31	Bals.against me:			
	Edw. Brown, .	2	18	75		James Rogers,	1	50	00
	E. D. Rice, .	2	9	09		J. B. Allen, .	2	3	42
	F. H. Demond,	2	14	18		Bills Payable, .	3	208	00
	C. Frost, . .	3	142	67				261	42
	H. Kimball, .	3	32	45		Amt. of capital,			
	J. H. Foster, .	3	43	40		Oct. 1, 1842,		2700	00
	James Johnson,	3	9	30		Net gain to date,		267	24
	Bills Rec., . .	3	152	24					
			422	08					
	Mdse. on hand,		1317	07					
	Cash " "		1489	51					
			3228	66				3228	66

Gross amount of capital, Oct. 31, 1842,	3228	66
" " debts I owe,	261	42
Net capital, Oct. 31, 1842,	2967	24
" " " 1, "	2700	00
Net gain, ...	267	24

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JANUARY 25, 1924